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OF THE

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# PROCEEDINGS

OF THE

# BOMBAY GEOGRAPHICAL SOCIETY.

MAY, 1840.

I.—*Historical and Geographical Account of the Western Coast of India.—Revenue and Land Tenures.*—By Major T. B. Jervis, of the Bombay Engineers, F. R. S.

"The love of things ancient doth argue staidness; but levity and want of experience maketh apt unto innovations. That which wisdom did first begin and hath been with good men long continued, challengeth allowance of them that succeed, although, it plead for itself nothing. That which is new, if it promise not much, doth fear condemnation before trial; until trial, no man doth accept or trust it, what good soever it pretend and promise: so that in this kind there are few things known to be good, till such time as they grow to be ancient." Hooker's Ecclesiastical Polity, vol. 2, page 27.

THE amount, collection, and appropriation of the Revenues of every state is as intimately connected with the individual welfare of the people, as the stability and improvement of the Government. The extent of happiness or misery attendant on an equitable system of finance, or the introduction and continuance of an injudicious or oppressive assessment, is rarely understood until it has been long in operation, and those effects which are referable to remote causes, but little appreciated, unless fraught with some immediate danger or distress, in which case it is frequently impracticable to trace the progress of any evil to its true source: hence it becomes obligatory to propose a remedy which has this singular disadvantage, that it has yet to be tried, and is therefore inexpedient and doubtful in proportion as the origin of the evil to be obviated is remote and uncertain.

The foregoing observation arises out of the consideration of Indian Revenue, which is either depreciated, or diminished, to an amount

that bespeaks little for the financial wisdom of the Hindus or Mahomedans, or for those legislative measures which have paralyzed the energies of the people, and brought them to such a condition that they can pay no more, without sacrificing what is indispensable to their very subsistence,—a condition of such complicated embarassment as calls for immediate relief.

The revenues of the state in India being chiefly drawn from the land, it might be supposed, since the mass of the people follow agriculture in a greater or less degree, that the taxes would bear generally and equitably on every individual member of the community. The principle of the Hindu law allotted the far greater burthen to the middling and inferior classes; the Mahomedans wrung from the people as much as they could take, with certain reservations in favor of those of like persuasion, leaving every individual to settle with their agents for as much beyond that amount, as these agents thought fit to demand: this gave rise to a new branch of revenue, which was very commodiously levied under the comprehensive word *sayer*. The land revenue, the sayer, with the imposts on commerce by land and by water, compose the general amount of taxes without any express or even intentional view to the expences of the Government. The objects of the sayer being indefinite and various throughout all parts of India, the items and proceeds have undergone modification in accordance with the spirit of the ruling power, and present with other absurdities of Indian finance, a plain and ready solution of the motives to that chicanery, which runs through every department and political measure of native governments. In its train we may perceive the corruption, venality, mendacity, and suspicion, which operate to the destruction of every honorable and virtuous principle. To over-reach and deceive the members of Government, was always considered as inherent in the character of the subject, as it was known to be habitual to the officers appointed to the realization of the revenue, or consistent with the policy mutually observed between all native princes and their dependents.

Of the four heads under which revenue was collected, the first, or assessment on land, was the amount exacted by the state; the second, or sayer, by the zumeendars, patels, and officers deputed to administer the general affairs of the villages, districts, provinces, or principality: the third and fourth, were usually assigned to some favorite, relative, or dependent, of the ruling authorities, and were therefore liable to great abuses. If there were no other evidence to this effect, the appropriation of the second item of Revenue by the

zumeendars and revenue agents of the former native governments would establish the proprietory right of the sovereign to the soil from which the principal item was derived, for these officers in the first instance, acquired their rights in virtue of their masters; and yet, when the Mharattas obtained the sovereignty, the prince observing that the people paid a great deal to the revenue and district officers, over and above the fixed land revenue, required the full amount of land revenue and sayer to be brought into the accounts of the public resources. The same rule of exaction however was persevered in by the subordinate agents, in a new form, as *Babtees*, and other imposts; in plain English, douceurs, official presents, first-fruits, and private cesses, required for the temporary managers and farmers of districts, and in this predicament, overwhelmed with the most impolitic and vexatious burthens, the late Peshwa's dominions came into the hands of the British Government, partly as we have already seen, by cessions, but much more as acquisitions made during the war with the last prince who exercised that office.

We have seen the Revenue collected under its first simple form; secondly, the increased taxation, by the addition of sayer, or of variable imposts; thirdly the land revenue, sayer, and customs further increased by the imposition of *Babtees*, *Chur*, and so forth, vexatious cesses without any fixed definition, commuted at will, for money or service.

In this were intermixed a thousand questions of right dependent on the first infringement of the sovereign's demands, and the ryot's or cultivator's dues: the village, district, or provincial officers, were involved in consequence, in the most complicated disputes for their share of the sayer, which had either been overlooked, or winked at, in the emergencies of their bounden superiors. Thus in the partition of property by descent according to Hindu, or Mahometan law, fraud and falsehood became necessary to the possession, maintenance, or security, of claims which had no real foundation either in justice or sound policy. The ingenuity of the natives has clothed this subject in all the seeming legality and plausibility of a substantial and authorized inheritance, and even disposed many of our most talented countrymen to award to them the indefeasible and original property in the soil, than which there can be nothing more inconsistent or incorrect; for if we suppose any proprietory right to vest in the zumeendars, or superior landlords, it must resolve itself finally into the proprietory right of the highest and most powerful landlord, and that the Sovereign.

It appears from all the ancient grants of land which have yet been discovered, that the Sea customs and transit duties came also under the one head of sayer, and as such, were recognized by the several members of the Bengal Government, in their examination of existing native records, at the time the Marquis Cornwallis suggested his memorable reforms. Among other curious documents which fell into my hands, were two in the possession of a Purbhoo family in the Ushtummee district, containing an account of the revenue drawn by the Moghul Government from the Tul Konkun*, which is explained by the best informed natives to mean all the tract from Duman to its southern boundary, or the Savitree river; it is stated to be eleven lacs of luhree, each of one-third of a rupee. At this rate upwards of 3½ lacs of rupees were drawn from the land alone, and it being the practice at that time, to levy at most only one-tenth†, we may judge how much the revenue has fallen off by the addition of the sayer branch. According to the official returns, the collective amount of land revenue of the northern and southern zillahs, Salsette, Bombay, and islands, was rupees 17,89,200, in 1820-21, and this levied in the acknowledged proportion of one-third, in many parts even one-half, on a much greater surface of land than formerly; allowing for the revenue of Angria's country and deductions for territory acquired from the Jowar chieftain, the tenth of the produce would at the former date give thirty-five lacs, which is just about equivalent to twice the land revenue now derived. Now, in strictness it should properly shew a far greater deficiency, for those productive diluvial tracts which have been recovered from the sea and rivers by the natural and gradual depositions of silt and land accumulated in the course of the last 400 years. In fact, the far greater produce of those districts of Tul Konkun which have recently been removed from the charge of the Collector of the southern, to that of the northern zillah, is obtained from such diluvial deposits, and the progress of these appears to have been going on in the Konkun and Malabar, as in Goojrat, Kattiwar, and Kuch, with much greater rapidity, during the last 200 years, than previously;

* I have found an exact explanation of this geographical division in the treaty between Seevajee and the Emperor Shah Jehan's viceroy in 1632, that he should be allowed the whole of Tul Konkun, that is the districts dependant on Dowlutabad or Ahmednuggur, as holding of the Emperor, if he would relinquish all claim to the territory dependent on that fortress above the ghauts, and desist from rebellion. It could not mean the Dhabol Soobha, over which he had no authority.

† This will be clearly proved in the sequel.

and by reason of the vellard, or causeway, constructed between the Islands of Bombay and Salsette, in 1801, will doubtless be found, on examination, to have progressed unusually quickly all along those parts of the coast, which form the outline of the great sound in which these islands are situated. It is more particularly observable on both sides of the Amba, or Nagotna river, the west coast of the Khyrunee muhal; Oorun or Caranja Island, now almost completely joined to the main land; Troomba or Trombay, which is also separated now by a very shallow channel, and the inundated tracts on the west side of the Island of Salsette. In the large maps of the Dkliseer, Broach, and Surat Collectorates, the boundary lines of the Nurbudda, Taptee, and other streams are distinctly seen to have extended far over those fertile plains, which now support a rich and industrious population.

In Kattiwar and Kuch also, I noted the progressive retreat of the sea which has left extensive wastes and morasses, strongly impregnated with salts and deleterious substances, that may still for a long time retard its occupation by the husbandman: but we are warranted by the similar appearance and character of the soil in many other parts of Goojrat and Kattiwar, in concluding that the same difficulties stood in the way of the first tenants in remote ages, which have nevertheless been gradually surmounted, and the lands brought, even now, into some state of productiveness. The soil about Kaira, and on either side of the Saburmuttee, for a great distance from the gulph of Cambay, is extremely poor at great depths, and when analyzed, proves the existence of salts and other matters, indicative of its having been, some centuries ago, much in the same state as we now find the great Run which divides Goojrat from Kutch. In the infancy of society, there may have been a far larger portion of the earth occupied by water, which either by physical causes removed from our apprehension, or adventitious circumstances dependent on the disintegration of rocks and forests, perhaps, in no inconsiderable degree on the industry and ingenuity of man, have been filled up and confined to their present narrow limits, and this, most happily, in a measure correspondent to that great increase of the human species which obtains under the growth and extension of civilization and security. Even in the memory of many naval officers, still living, we may find this work to have advanced considerably on all the line of coast: where any such cause has effected a change, as in the harbour of Bombay, we might be disposed to assign it exclusively to these circumstances; but on the open coast of

Malabar, no such reason can be averred, nor can it be imagined that any thing short of an earthquake should so have uplifted the vast level tract of the Run, as to occasion the Bunas and Loonee rivers to be lost altogether, even far inland. The first step appears to be the accumulation of banks of sand at the mouth of the rivers, creeks, bays, by the mutual and conflicting influence of currents or tides and strong winds from the southwest. The bars being thus begun, accommodate themselves imperceptibly to the outline of the nearest rocks, till they have formed a mass, more than equivalent to resist the joint force of the ebb tide and the entire depth of the stream: the debris of the hills soon fill up the lateral swamps and boggy tracts, by the deposition of the mud and silt which is brought down by the periodical rains, year after year, and kept suspended in the water, till the ebb tide, gradually more and more straightened in its velocity, where the depth is diminished, resigns the earthy matter to be formed in a few seasons, into fields, and habitable domains of the greatest value.

These facts concur to prove, that in all that diluvial tract which was formerly designated Tul Konkun, there was much less land in cultivation, than at present, and that the cultivators could afford in reality to pay more than they do now, although the Government share of the produce was but one-tenth, for the value and fruits of the soil being enhanced, in proportion as the labourer could afford to lay out his skill and capital in bringing that little forward, the Government found their interest in the receipt of the land revenue alone, and had this system been followed up, not all the artifice and priestcraft of the Brahmins, nor all the cunning of the harpies, who under the wing of the Mahomedan and Hindu conquerors, successively directed the financial affairs of their governments, could have wrung from the people the unjustifiable cesses, which have so demoralized and disgraced both them and their oppressors. They would then have acquired sufficient political strength to withstand those demands, which have been complied with, entirely through the pusillanimity of a wretched and impoverished condition.

The total area* of the territory now under consideration is 13,265

* The area of the North Konkun, prior to 1830, was 4,524 square miles; the area of the south Konkun, 5,232; *the Portuguese territories, 1,402 square miles* including the Provincias del Norte de Damao: *the Jowar raja's country, 517; Angria's, 211; the Hubshee's, 279; the Bowra chief's, 157; and Sawunt warree,* 944 square miles. These areas are all computed with the greatest possible care, from an exact survey and boundaries, executed under my orders.

square miles; that is, 84,89,600 English acres*, of which there are, at present, 9,08,691 acres under cultivation, and probably 19,21,175 acres adapted to tillage, including all that has been abandoned or neglected from former times; the amount of unproductive land, rocks, rivers, and insalubrious forests, forms about two-thirds of the whole of that which is cultivated: the proportion producing rice may be 5,14,508 acres, the *bhurrur*, *wurkus*, and *doongur* or hill land, on which a variety of small corn is raised, may be estimated at 3,94,183 acres; hence, allowing for the rice land, at a medium, eight and a half rupees per acre, and for the hill land, rupees three and two annas per acre English, it is perfectly clear that the soil has greatly deteriorated in fruitfulness, as well as in value†; and that what has been gained to the state in the very objectionable shape of sayer, and other indefinite imposts, setting aside those payments and cesses which are perpetuated to the persons and officers of the district and village officers, is far less than might have been derived from a just and extremely light assessment on the land itself. Let it be inquired how far the very small amount of

* The following is a more detailed specification of the extent of arable, available and unproductive land, which will be found in the 1st vol. of my Statistical Tables. Rice lands, North Konkun, 3,27,093 beegahs; Kolwun, Jowar raja's, 4,309 beegahs; Angria's, 27,198 beegahs; Hubshee's, 13,266; Bowrekur's, 2,147; Sawunt wadee, 13,872; South Konkun, 1,30,966; Goa and Duman, 20,624;—Total Rice land, 5,39,475 beegahs; or 5,14,508 English statute acres. So also the beegahs of Hill land or wurkus and bhurrur are in each, North Konkun, 1,37,013; Kolwun, 15,64; Angria's, 2,892; Hubshee's, 6,667; Bowrekur's, 5,782; Warree 34,951; Goa and Duman 51,963; the Southern Konkun zillah, 1,58,390; Total 4,13,312 beegahs of wurkus or bhurrur land, or 3,94,183 English statute acres, including all land in actual cultivation during any one year, for there is actually a vast deal more bhurrur and wurkus land cleared, on which, by alternate fallows, a crop is raised every third, fifth or seventh year; but such fallow, or unoccupied land, does not pay revenue. This may give a faint idea of a poorly cultivated district which cannot boast of so extensive land under tillage as Sweden, the least productive of all Europe, for an equal area of rocks, since there the lands under culture equal one-eighth of the entire area, rivers and forests included.

† The actual land rental on an average of 15 years for the North and South Konkun, all extra cesses inclusive, gives on 5,14,508 statute acres

| | Rupees |
|---|---|
| Rice land at 3 Rs. 8 anas, ..... | 18,00,778 |
| Land on 3,94,183 wurkus, or arable hill land, at 1 R. 4 anas, ..... | 4,49,896 |
| Total average land revenue about 231 Rupees per square mile of 640 statute acres, ..... | 22,50,674 |

Which, supposing the former or rice land at a medium valuation, capable of yielding 8¾ Rs., and the latter 3 Rs. 2 anas would give an outturn of produce in the ratio of five to two of the foregoing.

oppressive Mahratta exactions humanely and considerately remitted by the British Collectors, has conduced to stimulate industry, and remove that distress and uncertainty which attended their collection, and it will be well understood how infinitely more happy, secure and independent, the cultivator must have formerly been, and still might be, by reverting to the simple, judicious, and advantageous principle of a fair and moderate tax on a far greater quantity of land, than that which is now under tillage. By this means we should see the whole surface of the country, every little waste and nook, every patch and hill, crowned with nutritious and useful plants; and as the cultivations prospered, the population would increase also with it, providing industry, labour, and skill fully commensurate to the emergency. At this present, we may reckon, that for all the Konkun, British and Foreign, there is about £560,571 collected under every item*, a sorry amount, after all, for 13,265 square miles, which is equal to one-fifteenth of France, or rather less than one-ninth of England: and it is to be remembered, that this leaves the cultivator destitute of every thing but a precarious subsistence: so extremely precarious, that the least drought, irregularity of seasons, or calamity of whatever sort, such as the late murrain among the cattle, and the ravages of the spasmodic cholera, compels the Government to make enormous remissions, which though they would be severely felt by many, would be comparatively unimportant in a different state of things.

It may perhaps be thought that this is altogether speculative: has this indeed ever been the condition of the cultivator? Some will say also: has this actually been the original rule of taxation? It may be safely affirmed that it has, and that it is capable of the fullest proof both from what we now find subsisting, and what we can glean from the accounts of periods more and yet more remote. There are still a great variety of indirect attestations to the existence of a very different rule of management, which are best to be investigated and discussed by reference to History, and the analogous circumstances of other nations throughout Asia.

* The average revenue of the whole Konkun, north and south for 13 years including sayer, land revenue, land and sea customs (British) was Rs. 35,67,922. Bowra chief's rental, Rs. 33,276. Goa, Rs. 10,25,619. Duman, Rs. 2,79,771. Bombay land rental, 70,437. Angria's, 1,29,770. Hubshee's, 1,12,447. Wadee chief, 3,66,760. Jowar chief, 12,000. The Veshalgurh and Sucheen's about Rs. 8000. Total Rs. 56,05,708, commuted at the rate of Rs. 10 to the pound = £560,571, or about Rs. 423 per square mile.

It cannot be doubted, that the judicious administration of the revenues is a sacred but most difficult trust, while it cannot be deemed unimportant to provide for the necessities of the state, with the least measure of distress or uncertainty to the cultivator; but with the British Government it may be thought a far more obligatory duty, to give such an impulse to the moral feeling of the natives, through any, whatever medium, as may co-operate with freedom and education, to correct, encourage, and enrich the people, to bring them out of that gross and abject state of superstition, that wretchedness and ignorance, to which they have so long been subjected: to teach them from its own enlightened principles, the value of their individual powers and worth as men, tried indeed in this, but fitted for an immortal existence. The seeds of disease are often sown in the human frame in a secret and mysterious way, which baffles the physician's skill, but he diligently inquires for some clue to the origin of the malady, and is contented to argue and infer from that which he knows, and thus to provide, from analogous cases, a suitable remedy. In the body politic the same course will ensure success, in proportion as we search and examine into the best information we can collect, and proceed to the removal of abuses or evils, as they have been found to act destructively, or insidiously. The instruments by whom they were introduced, or the objects for which they were contemplated, instruct us how, and when, and with what precautions, to begin these measures: their effects warn us against all the consequences of particular and partial views, and at every step error is precluded, by weighing the present advantage against the advantages of past experience.

All our countrymen are grieved and astonished, nay even those who themselves have no distinct apprehensions of right or wrong, at the demoralization of the native character: there are not wanting among them many, who would delight to contribute by any possible means to their amelioration. Some consider education, some encouragement and wealth, some a rigid tutelage, the only methods by which to work a permanent and thorough reform; but there have been very few probably, scarcely one, who has considered the present subject, so unconnected does it appear in its very title, with reference to the grand question of moral improvement. The greater part of those very dry and unprofitable topics which exercise the patience of the collectors, may be well dispensed with for this so far more weighty matter, and although the remarks are here

limited to a very small portion of India, there may be some useful suggestions which will apply to our territories generally.

In entering upon the consideration of this question, it is necessary to begin with the first proprietory right in the soil, from whence the revenues of the state are drawn, and the subject derives his maintenance,—moreover, for what purposes, and to what extent it is allowable or practicable for the state to appropriate any portion of the proceeds of the soil, dependent as that is on the labour and capital of the husbandman, consistently with its immediate or permanent benefit, in which are included all those legal enactments, all those civil institutions, lastly, all those fiscal regulations, which bind, control, or fetter the cultivator. Besides, there are a multitude of indirect occasions of loss and distress, both to the subject, the soil he cultivates, and the revenues which the state receives: the chief of which are, the abstraction of capital; undue methods of realizing the Government share, either by the irrational and obnoxious practices of its receipt in kind, or uncertainty and inequality in the rate of its commutation; the continuance of vexatious items requiring the personal scrutiny of revenue officers, or the exaction of compulsory service in any shape. Finally, insecurity of tenure or usufruct, or a want of precision in its definition; in the former are to be reckoned, legal insecurity, the insecurity of artificial or natural helps, or the insecurity of property from the want of a vigilant police, an equal, prompt, and certain administration of justice, or a neglect of the military protection requisite in times of civil commotion, or foreign war. These undoubtedly are the most striking defects in the management of the revenue, and would require a whole life to investigate and explain properly. In such a complication of inquiries we are to discover the first step to moral improvement; without it we shall grope on in the dark, and be deceived into a belief that every plan of education is essentially defective, when in reality it is the men we have to deal with who are unprepared for its reception. The body politic has to be reduced to a fit state to receive those moral impressions, to profit and progress as it should, before any hope can be entertained of the least success. The first and most intricate of these questions, is the true proprietory right in the soil: to whom does it belong? We should put this query; not, to whom does it now, and did it always, *naturally*, but *actually* belong?

There are few subjects which have been more warmly and pertinaciously discussed by the British authorities in India, than the

nature of the landed property or tenures on which the soil is now held by the landlord and agriculturist: yet how unsuccessfully and unsatisfactorily to the parties chiefly concerned, may be perfectly well understood from the voluminous reports and correspondence of the most efficient servants of Government, and the frequent but unavailing appeals of the different classes of the native landholders themselves, against the proceedings and awards of the judicial Courts. There are, it may be admitted, three most fruitful sources to which we should properly refer all, or at least the far greater number of controversial difficulties: Party feeling, engendered by interests and prejudices of a private or public nature; the imperfection of human knowledge; lastly, the misapplication, or abuse of words of equivocal signification. It may be considered a bold assertion, although the circumstance be substantially correct, that one and all these occasions of error have contributed to embarrass the very ablest of those disquisitions on this abstruse topic which are distinguished by close and argumentative reasoning. When first agitated, the disputants were divided as to the best mode of treating the subject or coming at its real merits, some arguing from first principles, others drawing their conclusions from existing practices: in short, the one raised a purely theoretical fabric; the latter built upon one or more facts, with a greater or less show of solidity, as these embraced a wider or more confined range. It should be observed that the first principles assumed by the one party, were open to animadversion, inasmuch as they depended upon the written law and usage of the Hindus, delivered down to the present generation through many successive ages, without adverting to the very doubtful question of their having had the precedence of every other in point of time, or indeed the further presumption that they were in every sense essentially distinct both in their nature, origin, and excellency, from the laws and usages of all other nations. The grounds for the opinions of the opposite party, were still more illusory and indefensible, being restricted to the local practices of particular tracts, grafted occasionally on the fanciful construction of feodal institutions, or the Hindu laws and traditions; with all the uncertainty attendant on their practical effect, as well as the more limited conversance of competent judges with the spirit and objects of their first institution.

If it can be satisfactorily proved that the subsisting practices of the whole of India have undergone modifications, till they have arrived at their present state, not only in more recent periods of time, but as

far back as authentic information can vouch for such change; if it can be shown that the laws and institutions which are considered to have the strictest obligations of religion, or the sanction of a remote antiquity, have no further title to attention than the word of the priesthood who allege such pleas for the especial advantage of their own order; should it appear that these laws and institutions are embodied only with local customs, where the particular influence or ascendancy of some ruler devoted to that order has caused them to be adopted: every argument founded on this construction of the ancient usages of a country, by a code of laws of so partial a nature, must immediately fall to the ground. But this is but a very small portion of the difficulties into which many of the controversialists on the land tenures of India have been inveigled: we have the concurrent testimony of the most learned and intelligent Hindus, that their forefathers are certainly not the first occupants of the soil, that they emigrated hither, some earlier, some later than the beginning of the Christian era; and beyond all this, we have plain unanswerable chronological proofs, that their sacred books, to which they assign an incredible antiquity, were for the most part written subsequently to the seventh century after Christ. The examination of these proofs is the province of a distinct and intricate inquiry, but of which I speak with more confidence, having pursued it through all the maze of fiction, falsehood, and confusion with which the subject has been obscured, especially by the abuse of words. The exact date of that written law is therefore no longer a matter of doubt, whatever may be said of the actual time when the mass of those aspiring adventurers who procured its promulgation, first obtained a permanent footing in the places where their descendants are now located; the industry and keen observation of Europeans will probably, ere another twenty years have elapsed, have got together sufficient materials from ancient monuments to decide this question also, and furnish out as much of the history of the former sovereigns of India before the Mahomedan invasion, as might have been gleaned from the revolting annals of successive dynasties with the regular quantum of state murders, indiscriminate bloodshed, and lawless ambition. How little the actions of those ephemeral beings deserve a place in the page of history, may be imagined from the thick darkness with which their memory is deservedly enshrined.

Like the Chronicles of the Kings of Israel and Judah, all that could be learnt, were we thoroughly informed of the names and

actions of each individual, would be the order of their succession, that they worked wickedness, and sold themselves to do evil, and that they slept with their fathers. Beyond the scanty memorials to be found in ancient inscriptions, we can neither hope nor anticipate much instruction from the annals of Indian history. They serve indeed as useful landmarks or beacons, when properly authenticated, but are likely to prove, in an equal degree, a decoy to those who are impatient of the truth, or biassed in favor of any system. Can it be believed for example, that the bards and chroniclers have not imposed upon the annalist of Rajpootana, and have we not seen the first oriental scholar in this or any age, duped by the wily brahmin? We cannot rely on any information but that which is independent of such incentives to deceit, and must take up the whole subject, the history, the chronology, the genius, with the existing condition and practical institutions of the people, as one entire system, to be viewed and studied in the aggregate, before we can form one correct opinion. In this temper we shall immediately discover a perfect refutation of all those pretensions to antiquity which constitute the groundwork of this imposing but purely visionary fabric of laws and religious institutes, paralleled indeed by no other, because in their true acceptation, they never were acted up to. Turning aside from such delusive dreams to sober realities, the very introduction, nay the composition of these laws are seen to be but of yesterday, and altogether belie in the alterations they undergo, the absurdity of that eternal fixity, which has been ascribed to them in the asseveration of the priesthood*. In agriculture, in science, in literature, in idolatry, and superstition, in all that interests or concerns the lowest or the highest offices, the most frivolous or the most essential pursuits of life, we see in a thousand instances, that the Hindu is as ready to imitate his fellow-men as others, but his national vanity and opinionativeness will not allow him to yield the precedence to those who know more and better than himself: or it may be, that slavish fear, the lurking suspicion of his heart, apprehends the dispossession and annihilation of his priestly gains, should the multitude pry into, or perceive his deficiencies: hence he surreptitiously appropriates and pawns on his countrymen, a scheme embellished with all the outward plausibilities of age and sanctity, and squares every modern institution as much as he can by this sole rule.

* And we might add with shame, of many of the most distinguished of our diplomatists and scholars, whose long residence in India, and acquaintance with the actual state of things might have guaranteed an earlier exposal of its fallacy.

Hence he wins the credulous of every class to place implicit confidence in his statements, and has found his tales so especially palatable to the unbounded credulity of our own countrymen, that he has seized every opportunity to obtain their full and final admission to universal observance, through this forlorn hope. He knows and trembles at the growing knowledge, that there was a time when the Hindu did not yield obedience to that written law, which now obtains a pre-eminency in all questions of ancient right, and when those who drew it up, or proposed it as the rule, had no claim or interest in the matter: it is impossible therefore to form a correct opinion of such ancient laws and usages, or of the modern which we have to do with, without first determining what was, is, and must be, the tendency, design, and character, of a system of jurisprudence, introduced, as that under consideration, in the most trivial as well as the most important concerns of domestic or public life: a jurisprudence now mixed up in some shape, with every transaction between the sovereign, the priesthood, and the people.

It may be worth while to ascertain in the first place what estimate was formed of the antiquity of the Hindu shasturs or books, whether of a religious or civil character, by Sir William Jones, to whom, and Mr. Hastings, we must acknowledge ourselves indebted for the far greater part of those opinions re-echoed without mature reflection, of the inviolable attachment of the rulers and people of India, to the rules therein propounded. In the preface to his translation of the ordinances of Munoo, he is at much pains to establish the age of Parasara by the precession of the fixed stars, and because *a* Parasara, or perhaps, this very same Parasara, was the grandson of Vasishta "who is often mentioned in the laws of Munoo, and once as a cotemporary with the Divine Bhrigu himself," he deduces the probability, that they were considerably older than those of Solon and Lycurgus. He next proceeds to an examination of the comparative styles of the Hindu books in the order of their composition, with those of the Romans by Numa, Appius, and Cicero, or Lucretius; whence he argues that the vedas are to be considered the productions of the sixteenth, and this law tract, (the Manava Dhurum Shastur) of the thirteenth century before Christ. The obvious intent of the preface, and of these observations in particular, was to show the equity and necessity of leaving the natives of the British possessions in India, perfectly free to follow their own laws and customs, which for the reasons above assigned, were supposed to have been promulgated at a remote period coeval *it might* be, with

the first monarchies established in Egypt and Asia, and written as inferred from the incidental notice of a name in another work, in connection with the position of the colures, and rate of precession of the fixed stars, together with arguments drawn from certain equally indeterminate and singular data, to about twelve hundred and eighty years before Christ. It is not likely that Sir William Jones would have laid any stress on the age that this code was composed, or written, had it not conveyed to his mind a stronger claim on the assent of his countrymen, by that greatest of all claims, the prescriptive right of custom. "Custom," observes Bishop Horsley, "is the principal magistrate of man's life." But here it may be asked, Are these written laws the customary laws?—do they now, or have they ever constituted the mutual rule of conduct between prince and people? If not, it must be admitted that they militate against the specific object for which they are held up to approval. They are vicious and unsuitable, in proportion as they have not this prescriptive sanction on the one hand, the venerable recommendations of antiquity, or the only solid and rational claims of wisdom, truth, and comprehensibility on the other. The whole drift of the introductory remarks is to satisfy the world that the brahminical written law is, and always was, the law of India; that if any practice is not conformable to such law, it ought to be, and should be made so by the British Government: than which, nothing could be more fatal to the present and future happiness of this great empire. The people in general neither affirm nor believe that such law was immemorially followed, nor can we go any length in our compliances with its principles, without the rejection of those correcter principles on which all law is founded, if by the Divine Being, on principles of equity, equality, and reason; if by mere human skill, but too often on principles of injustice, partiality and ignorance.

Of law, as of religion, *strictly speaking*, there can be but one plain and true definition—that it be consistent, complete and adapted to its purpose: whatever is short of such excellencies, whether it be inconsistency, incompleteness, or inefficiency, abrogates in any scheme of religious belief, or dispensation of justice, every title to respect or inviolability; for if any point can for good and sufficient reasons be contested or oppugned, in regard of either of these requisites, the objection applies universally. And on such grounds, barring the assumed acceptableness and antiquity of the brahminical doctrines, the Hindu Jurisprudence is open to general reprobation: to use Sir William Jones's own words, "it is a system of despotism and

priestcraft, both indeed limited by law, but artfully conspiring to give mutual support though with mutual checks." And this code conspiring to support despotism and priestcraft, is proposed as our rule in determining in matters of inheritance and contracts, between man and man, checked only by such provisions as the pundits or brahmins may think fit to bring to the remembrance of the judge. The persons who framed these laws had these objects particularly in view in all their provisions, and the restraints on their infringement: wherefore, the removal or modification of either, not only precludes that efficiency, but annuls that necessity, which was the express intent of the lawgiver. The British legislature interferes, and with great discretion and justice, in the continuance of a variety of absurd and sanguinary rules, that form an essential feature in the Hindu penal statutes; and though the whole of their institutes and written opinions of the rights of their fellow-creatures, present a confused jumble of criminal and civil, domestic and moral law, it is believed that the extraction of those portions which relate to successions and contracts, to property in chattels and property in the soil, will be best understood by reference to so indefeasible and authoritative counsellors.

A diligent examination of the landholders themselves would shew the folly of this supposition; as an impartial review of the Hindu writings and the spirit of the brahminical tenets would also disprove the general acceptance or compatibility of the written law to the circumstances of the people. If we desire to ascertain what the brahmins intended, we may immediately satisfy ourselves from their books. But if we wish to acquire an exact insight into the customary and acknowledged usages of the people, that immemorial custom in fact, which it is politic and humane; so far as is consistent with equity and fitness, to continue to them undisturbed; we must go to a far more venerable and abstruse record, the history of the present and past condition of India, the contrasted review of the Hindu and other Asiatic nations, as they stand affected to the age, progress, and circumstances of the human race: we must learn the state of existing usages, their tendency and efficacy from the fruits of certain experience, and admit the written law to have no greater influence or validity in deciding any question of this universal concern, than it is really worth; emanating as it is known to do, from a suspicious quarter, with sinister purposes.

In the general outline which I have drawn up of the ancient History of the provinces, South of the Nurbhudda, we have the most

rational clue to the various tenures which have subsisted from the earliest times. We could never expect to explain the true character, objects, and origin of present institutions, by referring exclusively to that code of laws to which the Brahmins appeal as the sole arbiter or guide of the first occupants of the soil; forasmuch as the Brahmins themselves admit that they are descendants of a foreign race, and would not, even so far as these came under the operation of their particular policy, be disposed to incorporate, or allow in their books, any practice which did not consist with the stability of such interests and connections. We must search therefore for the traditionary system which prevailed before the existence of the Brahmins, or followers of Vishnoo, as a political body, and although it must be confessed the destructive and unrelenting hand of time has left us but few guides to consult, or direct us, these are better than those which obtrude themselves on our attention with all the effrontery of a corrupt and designing superstition. The followers of Boodh, who exercised the supreme authority in the days of Alexander the great, appear to have continued in undisturbed possession of India for many ages, always more or less tributary to the neighbouring kingdoms of Bactria, and Persia, as the reigning monarchs were enabled to enforce obedience. The nearer and more frequent intercourse with these countries, will explain the identity of the pure Persian and the Sunskrit language, as well as that remarkable intermixture of the Sabian worship with the contemplative reveries of Boodhism, which then prevailed throughout Asia in all its pristine simplicity.

At whatever period the present Hindu races may have entered India, which could not have preceded the irruption of the Mahomedan armies by many centuries, the general consent of native tradition, ancient record, and indirect testimony, warrants the belief, that the Boodhists were succeeded by the Brahmins, Rajpoots, and other adventurers in the 5th or 6th century of the Christian æra: thereupon, the latter framed such institutions, as were calculated to preserve their own authority and possessions inviolate, and to secure as far as its framers could foresee, a regular and uninterrupted descent of all proprietory rights to their descendants, in equal shares from generation to generation.

The method which every nation, whether placed by general consent at the head of such a people, or arrived at this power by conquest, must necessarily resort to, would be the observance of such

existing institutions and rules, as either favored or did not clash with their own objects, on which they grafted such others as contributed to their having full and lasting effect. Such policy must necessarily be observed as an indispensable predicament at all times, and the argument is strikingly illustrated by the course pursued by our Norman forefathers, who blended the Norman with the Saxon laws and ordinances, leaving the great mass of the latter as the law of the land; annexing to them such only, as were confirmatory of their own interests and safety, as conquerors: and in fact, we know of no conquests in any part of the world, that were ever attended with a different course of procedure, save the Jewish, which being the great model and masterpiece of those confederations which unite individuals, families, and nations, could not but supplant the vicious and weak institutions which went before them. There the Jews were not suffered to admit of any remnants of the laws they might then find in force, which demonstrates that religion, or those superstitions which usurp its excellent title, form an integral and essential part of all law, and can never be separated from it: the abrogation or corruption of the one, must in an equal degree affect the other, nor can we fully and rightly apprehend that one, without a thorough acquaintance also with the others. In the instance we have before us, the Brahminical priesthood brought in a system which, like all schemes of idolatry, not averse to any other doctrines or practices, by which its own foundation was not endangered, received an accession of strength, if we might venture the expression, by amalgamation with another, having much the same designs, the maintenance of a crafty, indolent, and avaricious priesthood, the continuance of the same degraded ignorance, abject subjection, and fixedness of condition, of the lower classes; with such returns from the soil and their labour, as should just maintain the latter from day to day, reserving only the power of exacting every thing over and above this for themselves. The fact that this country has been always more or less overcome by foreign armies, and its inhabitants enslaved, not only by superstition, but a foreign yoke, shows the influence of a bad Government; for of the ingredients of its population, it is now even more difficult to pronounce with any degree of certainty, than of the French, or British, or any European kingdom; Copts, Abyssinians, Persians, Georgians, Toorks, Arabians, and Tatars, have all become incorporated in some one or other of its various classes, and of the Hindus, not a few still present a striking resemblance in form and feature to their first originals.

The groundwork therefore of the land tenure and proprietory rights in the soil, is undeniably most ancient; on this was reared the fabric we now have, with all its modifications introduced by Brahmins, Jyns, and Mahomedans; the spirit and bearing of these on the first principles is to be understood by the effects they have produced; from these we may learn what may hereafter be anticipated in the way of amelioration, from those measures already put in action by ourselves, far more satisfactorily, than by a discussion restricted to existing practices.

That the Egyptians and Chaldeans frequented India in the first ages after the flood is probable, from the agreement of the symbols of their worship, and the curious remains of many buildings and temples which abound with figures quite distinct from those of the modern Hindus: the sculpture of the features, form, and dress, though closely resembling the Egyptian and Abyssinian, may be held as corroborative evidences. Whether people of that nation gained ascendancy by their superior skill, and versatility of talent, or formed alliances, we must now be content to remain in ignorance; but the dominion of a few powerful and ambitious legislators might well account for the introduction of those obscene and cruel rites which distinguish the superstitions of both. Whatever good such persons could impart, would be limited exclusively by selfish views, the institutions of Egypt would, so far as they affected the land, be communicated therefore to this extent likewise.

By such arguments we might consider the proprietory right of the soil vested in the first great proprietor, or landlord, by whom, as the dispenser of honor and wealth, the same was delegated to others; but it is impossible abstractedly to conceive of any proprietory right, but that which eventually resolves into the sovereign's. The most authentic and ancient documents, inscriptions on copper-plates, and buildings, brought to light under circumstances altogether devoid of any liability to fraud, or deception, prove this proprietory sovereign right, when society had made considerable advances to a settlement from the pastoral to the agricultural state. These therefore mutually concur to the same point. Mr. Wilks, however, in his history of the south of India, appears to have completely misunderstood the scriptural account of the Egyptian and Israelitish institutions; which he has adduced cursorily as a testimony to the contrary opinion. Beginning with the Jewish government which at first was a pure theocracy, in every sense of the word, for they had no king but God; the priests' inheritance was perfectly distinct

from that of their brethren*: they had the tenth, or tythe, in all Israel, but no inheritance whatever in *their* lands; both one, and the other, the Levites, and their brethren of the remaining tribes, receiving and occupying of this their only king. These all sold and disposed of their lands, and those that bought, or received them in mortgage, were bound to restore them to their first proprietors, after a specific term, yet the right of transfer and possession was affirmed and admitted as held originally from the first sovereign donor.

The contribution for the state, or revenue we know has, and must always have been, essentially distinct, whether in service, or in money, or in corn; for the Levites were not reckoned with the rest of Israel, and were exempted from all concern in war; that portion of the general inheritance of Israel which was required for the state included no exactions from that which was already given away, nor would it have anticipated any diminution of such funds originally without inconsistency. What was once pronounced holy, *αγιος*, separated; KHODESH, Heb. reserved, or specially appropriated; was the Lord's, and accordingly assigned to his ministers†: this was the nature and consequence of a theocracy. Under this form of Government, and this head, there could be no stated expenditure of the fixed nature of revenue, but what related expressly to the Lord's ministers and temple; but when the people asked for a king the

* Deuteronomy xviii. 1, 2; Numbers xviii. 20, 21; Leviticus xxv. 23, 24; It should be carefully noted that the law of Moses required 48 cities with their suburbs (a square of 2000 cubits or 4,000,000 square cubits 400 *arouræ*) to be given to the Levites, Numbers xxxv. 1, 8. These suburbs were distinct from the lands of the Israelites, "the fields of the suburbs of their cities may not be sold, for it is their perpetual possession." Leviticus xxv. 34. "The houses of the villages which have no wall round about them shall be counted as the fields of the country: they may be redeemed and they shall go out in the Jubilee.—Notwithstanding the cities of the Levites and the houses of the cities of their possession, may the Levites redeem at any time." Leviticus xxv. 31, 32.—See also Leviticus xxvii. 28; Ezekiel xi. 4.

† Leviticus xxvii. 30; 1 Samuel viii. 7.

"The land shall not be sold for ever: for the land is mine; for ye are strangers and sojourners with me. And in all the land of your possession ye shall grant a redemption for the land." Lev. xxv. 23, 24. So also Hooker observes of the institutes of Charlemagne: "Neither did God only thus ordain amongst the Jews: but the very purpose, intent, and meaning, of all that have honoured him with their substance, to invest him with the property of those benefits, the use whereof must needs be committed to the hand of men, in which respect the style of ancient grants and charters is,—We have given unto God both for us and for our heirs, as ye well know," says Charlemagne, "that the goods of the church are the sacred endowments of God."—Hooker, lib. 5. p. 459.

whole constitution was remodelled. They had then rejected their proper sovereign, and required one like those of the nations around them, the manner of whose government is told us a little further on. "He will take your fields and your vineyards, and your oliveyards, "even the best of them, and give them to his servants, and he will "take the tenth of your seed, and of your vineyards, and give to his "officers, and to his servants, and he will take your men-servants and "your maid-servants and your goodliest young men, and your asses, "and put them to his work." He will take the tenth of your sheep, and ye shall be his servants. This was the exact similitude of a king to judge them, to go out before them, and to fight their battles, —he was to take a tenth of all, for his own, and his household's use, not interfering with the tenth which was the Levites,' as the ministers and stewards of divine worship. In all therefore the people were charged with one-fifth of the produce of the lands, that is, as much more as they had been accustomed to pay. The event proved the truth of this forewarning counsel. Saul, and David, and Solomon, took what they required, and over the king's treasures was one, over the storehouses in the fields, in the cities, in the villages and the castles was another* ; but all these officers were the keepers of the king's especial substance : the superintendant of the tribute, noticed by Colonel Wilks, (vol. 1, ch. 1,) was not an officer to collect revenue from the Israelites, but a person appointed over the Moabites, Syrians, and Canaanitish tribes, tributary to the Jewish kings. The first notorious act of violence was that of Ahab in possessing himself of the vineyard of Naboth. The land had been assigned to the forefathers of this man, and by the laws of the land was his property, but the king ejected him, as a king, not of necessity or descent possessed of the first sovereign's power and rights, but armed with despotism, like that of the surrounding monarchs. In him, therefore, the ejection was a grievous display of arbitrary power, for which as he could find no sanction even in his own heart, he superadded murder, seeing that so long as the proper owner existed, his title to the vineyard would be invalid. This is a true picture of despotic power, and in taking the heathen nations as their guide, the step from a monarchical to a despotic government was inevitably sudden

* 1 Chronicles xxvii. 25—31 ; Joshua xvi. 10 ; xvii. 13 ; Judges i. 28—33 ; also under David, 2 Samuel viii. 2. 6 ; lastly under Solomon's reign, 1 Kings ix. 21. 22, 33 ; 2 Chronicles viii. 9 ; and towards the close of Solomon's reign, 1 Kings v. 13, 14 ; ix. 15 ; xi. 27.

for that was the prevailing government of the heathen, the *Goyim* of Scripture, at the period of this great political change.

Next to the Jewish, we may consider the Egyptian. The Patriarch Joseph, we are told, took up (cultivated on the king's account) one-fifth of the land of Egypt, and brought together all the superabundant corn of those seven years, which he housed till the expiration of that term, but when the years of scarcity came, and the improvidence of the people placed them entirely at the disposal of their prince, the gratitude, the wisdom, and the integrity of the minister, were as conspicuously exemplified, as his consideration, humanity, and justice. He had indeed other commissions to execute, to save his father and brethren alive, that family in whose posterity all the families of the earth were to be blessed; but he required of the people that they should bring, thenceforth, one-fifth of all their produce into the king's store-houses, the priests, or princes as it may be translated, being alone exempted; "for the priests had a portion assigned to them of Pharaoh," and this was the exact state of the Jews under their kings. To understand the equitableness of this contribution, one fifth of the produce, it must be remembered that the monarchs of Egypt had no such law before that, nor did it subsist at a much later period, when Diodorus Siculas wrote of that country; he tells us the ancient practice was to mete out the lands into three shares, one to the sovereign, one to the priests, and one to the soldiery: but this provided one fifth of the whole for the former two estates, and four-fifths for the people for seed and for food. Joseph required upon the king's account, in accordance with the despotic usages of the nation, the fifth of the lands of Egypt, (literally, he made five parts;) and besides this, he bought all that was not required by the people, in the seven years of plenty, which he placed in safe and convenient situations, as it might be subsequently required. At the termination of the seven plenteous years he distributed and sold out this corn, first for the money, then for the cattle, then for the lands of the people, which he restored to them altogether, under a new and wise obligation that they should pay, as of right, two-tenths, that is one-fifth of all their produce, for ever, to the King, his master:—that is, one-tenth for the state expenses, one-tenth for the priests, as holding of their Sovereign the chief of that body, and in whom also the chief magistracy and political authority was vested. This institution was the very same which was introduced under the kingly government of the Israelites; it is that which has served also as the model or rule before and since, in all monarchies and governments, and in fact, which obtained

anciently in all Asia, whether in Persia, in China, or in India. There is equal reason to believe that the Romans adopted the same rate of contributions for the state as the land was called decumanus, and the tenths or tythes, decumani, all such tythable lands were distributed amongst the citizens; the same was likewise followed in all the Roman colonies, and it is thought that this extreme lenity of the conquerors towards the people they had subjected, contributed most materially to the extension of the empire, because their native princes generally required a much larger amount of revenue.

Traces of this are still to be discovered in all the mountainous and inaccessible parts of Asiatic countries in India, such are still to be found on all the coast of Malabar, on the western frontiers of Berar, Orissa, on the north-eastern frontiers of Karnata, and in the eastern districts of Goojrat. In every country we may observe the progressive changes introduced by the Mahomedans and Brahmins, and even in the legendary and mythological tales of the latter, there are positive proofs that this rule was general all over India. The Muhabharut, an epic poem highly esteemed by the Hindus, and considered of great antiquity, expressly states, that the prince is entitled to one-tenth of the grain produce, and a fiftieth of the produce of mines. The institutes of Munoo, translated by Sir William Jones, are not materially different in the amount of the tax, but savour of that ambiguity which was always a prominent characteristic of the Brahminical writings, "of cattle, of gems, of gold and silver, a fiftieth part may be taken by the king; of grain an eighth part, a sixth, or a twelfth." Here was the first inlet to the present system of undue exaction, which furnished the Mahomedans and Mahrattas with a pretext for increasing the demands of government. In the commentary of Culluca Bhut printed with the text in Italics, a reason is assigned for the variable tax, which is just such an account as a revenue officer would give, "according to the difference of the soil and the labour necessary to cultivate it." There is much greater reason to ascribe it to the difference of the tenant's rights to the usufruct, because the original possessor had certainly a greater interest and claim in the produce, than one holding the land by sufferance, or on mortgage: for it appears that the Hindu law required of those who held land on such terms, to pay one-eighth to the proprietor, and one-eighth to the king,—in all one-fourth; but when lands were held which belonged to those who had thrown them up, or fled the country, one-sixth was paid to the king, less indeed than lands mortgaged were assessed at, but more than lands paid, which were held by the first proprietors of the soil.

It is not to be supposed that the Greeks could have known much of the ancient institutions of India from the companions of Alexander, but the power of the king to levy one-fourth of the gross produce in seasons of unusual distress, was probably even then in force; but it is not asserted either by Diodorus or Strabo, that this high rate of exaction was the established custom of India. Whether it were really the case, it was declared to be lawful in the institutes of Munoo; and Mr. Grant, in his account of the revenues of Bengal, informs us that this was the maximum of taxation when the Mahomedans first invaded India. This also was the sum paid by those who cultivated the lands of others, one-eighth to the proprietor, one-eighth to the king; that is, a proportion of the produce.

In the Ayeen Akberry we may discover the first changes introduced by the Mahomedans: "In former times," says Abool Fuzul, "the monarchs of Hindoosthan exacted the sixth of the produce of the lands; in the Turkish Empire, the husbandman paid the fifth; in Turan the sixth; and in Iran the tenth." Again, "Latterly in Iran and Turan, government has taken a tenth of the produce of the soil; but at the same time the husbandman is loaded with a number of other taxes, which altogether exceed half the produce*. These last are the imposts and collections previously noticed called "Syerzukat." Previous to the reign of Akbar, there had been no alterations in the Brahminical system of finance, but his attention being called to the exactions of the revenue officers, he appointed several intelligent persons to investigate the ancient and present usages of the countries, and assessed the lands at one-third of their gross produce, that is two-sixths.

How a monarch so just in all his dealings, whose memory is still so much revered by all classes of people, should have doubled the ancient assessment, can only be explained by reverting to the principle of division which we have described as subsisting anciently in Egypt. The provision for the priests, and the service and objects of religion, was levied with the state levy, and was exactly equivalent to it. In the ancient government of Anagoondee, the capital of Karnata, the whole produce was estimated and apportioned in four parts, three-fourths to the proprietors and cultivators; one-fourth to the state and priesthood; at first one-eighth of the gross produce to each of the two latter: but there was little pretence for the due payment of the share appropriated to religious uses; and Buchanan says, the state reckoned the government share

* Ayeen Akberry, vol. 1, pp. 278, 279.

to be one-sixth. The prince therefore set an example to the other estate to levy as much: all which, or one-third of the gross produce collectively, was the amount of demands imposed by Akbar's minister Todur Mull, and considered a change greatly for the better, after the oppressive system of Sheer Khan, and their Hindu masters.

When the Hindu institutes left the amount to be levied, in uncertainty and doubt, it stood to reason there would be no plea untried to wring from the cultivators as much as could be got without absolute rebellion. None of the earlier Mahomedan sovereigns gave themselves any trouble about the exact and just settlement of the revenues; their minds were wholly bent on conquest, and the overthrow of idol worship; neither did they live sufficiently long to be enabled to perfect any measures for the stability of their newly-conquered possessions; but Akbar united a spirit of moderation, discernment and justice to the military decision and fearless ambition of his forefathers: and the character of such a monarch soon brought about his court all the ability that was requisite to the undertaking. The entire spirit of Akbar's regulations was in accordance with the Hindu system, with this sole difference, that the Mahomedan sovereigns took the management of the fund for religious and charitable uses into their own hands, and thus, the object of the tax having been lost sight of, it has been generally thought, that the assessment fixed by Todur Mull, was for the expences of the state alone. So long as there was no other religion to provide for, as in the earliest periods of Hindu history, or when the Brahmins disallowed the maintenance of all other but their own, the share set apart for the ministers of their worship or its service, did not require any more particular mention in their law books, than we find in the injunctions to give gifts, and lands, and cattle, and money to the priesthood:—to have restricted the amount of gifts and assignments in that system of laws, would have been adverse to their spirit and intention:—it was the design of all the Hindu legislators, to exalt, to aggrandize and enrich the Brahmins, but the case was quite altered when the Mahomedans had gained a permanent footing in India: the prince himself being of this persuasion, it was an act of toleration in Akbar, to dispense to the Hindu from the same fund as he did to the Mahomedan priesthood; and whether Todur Mull acted with the advice of Akbar, or from respect to his own connection with the Hindu religion, we may at once discover the origin of the amount to be levied. Abool Fuzul, in the Ayeen Akberry, enumerates a number of cruel and impolitic imposts fixed by former monarchs;

all of which were abolished by the revenue managers of the upright prince, his master.

What the amount levied by the Hindu princes was, we have already seen; it is probable that it included the two items usually levied in former times for the two separate estates, the Government and the priesthood—wherefore, if we consult the spirit and letter of the Hindu law books, it would appear that the sixth part, or eighth, or twelfth of the produce of the country, as above noticed, constituted the full amount levied on both accounts anterior to the written law. The Mhanava Dhurum Shaster describes the duty of a Hindu soveriegn with respect to conquered territories. "Having conquered a country, let him respect the deities adored in it, and their virtuous priests; let him also distribute largesses, and cause a full exemption from terror to be loudly proclaimed. When he has perfectly ascertained the conduct and intentions of all the vanquished, let him fix in all that country a prince of the royal race; and give him precise instructions. Let him establish the laws of the conquered nation as declared, and let him gratify the new prince with gifts. The seizure of desirable property, though it cause hatred, and the donation of it, though it cause love, may be laudable or blameable on such occasions." (Chapter 7, art. 201—204.) Here we have the letter and the spirit of Hindu legislation on this point,—and it suffices to prove, that so far as the established law of the conquered countries conformed to the Brahminical institutes, it was preserved; yet whenever it clashed against, or differed from it, the prince had the power of dispensing with its continuance. A deep study of the whole Hindu code, and a review of its spirit and objects, would concur therefore to shew the identity of the principle of the Jewish, Egyptian, Persian, and this Hindu rule of fixing the imposts to be levied.

Sir John Malcolm, than whom few persons have had so great opportunities of obtaining correct information on this subject, was struck with the great similarity of the Hindu to the Jewish code*;

* With the church of Christ, touching these matters, it standeth as it did with the whole world before Moses. Whereupon for many years men being desirous to honour God in the same manner as other virtuous and holy personages before had done, both during the time of their life, and if further ability did serve, by such device as might cause their works of piety to remain always, it came by these means to pass that the church from time to time had treasure, proportionable unto the poorer or wealthier estate of Christian men; and as soon as the state of the Church could admit thereof, they easily condescended

but of the latter he seems to have had no more knowledge than is to be gleaned from the innumerable treatises, copies of, or references to, some crude opinions of early Christian authors. And this also holds true likewise with regard to Colonel Wilks, and other writers, on the subject of the land tax of the ancients generally. Sir John Malcolm begins his report on the administration of the Revenues of Central India, by the consideration of the tenures of land, which he says differ in no essential degree from those in other parts of India. He considers, as most persons have done before and since, that the theoretical part of the question has received more attention than it merits; the actual usages less. It would be quite unnecessary to produce a single additional proof that our countrymen have entirely overlooked the effect of the spirit of a legislative code on the morals of the people. Few have thought with the wise and virtuous Sir Henry Strachey, that the morality of the Hindu is wrapt up in every part and article of their law and religion; it is so remote an effect from a cause so complex and hidden, that it is

to think it most natural and most fit, that God should receive, as before, of all men his ancient accustomed revenues of tithes. Thus therefore both God and nature have taught to convert things temporal to eternal uses, and to provide for the perpetuity of religion, even by that which is most transitory. For, to the end that, in worth and value there might be no abatement of any thing once assigned to such purposes, the law requireth precisely the best of what we possess; and to prevent all damages by way of commutation where instead of natural commodities or other rights, the price of them might be taken, the law of Moses determined their rates, and the payments to be always made by the shekel of the sanctuary, wherein there was great advantage of weight above the ordinary current shekel. The truest and surest way for God to have always his own is by making him payment in kind out of the very selfsame riches which through his gracious benediction the earth doth continually yield. This where it may be without inconvenience is for every man's conscience' sake. That which cometh from God to us, by the natural course of his providence, which we know to be innocent and pure, is perhaps best accepted because least spotted with the stain of unlawful or indirect procurement. Besides whereas prices daily change, Nature, which commonly is one, must needs be the most indifferent and permanent standard between God and man. But the main foundation of all whereupon the security of these things dependeth, as far as any thing may be ascertained amongst men, is that the title and right which man had in every of them before donation doth by the act, and from the time of any such donation, dedication, or grant, remain the proper possession of God till the world's end, unless himself renounce or relinquish it; for if equity have taught us that one ought to enjoy his own, that what is ours no other can alienate from us, but with our own deliberate consent; finally, that no man having passed his consent or deed, may change it to the prejudice of any other, should we presume to deal with God worse than God hath allowed any man to deal with us?—Hooker's Eccl. Polity, book 5, vol. 2, page 456, § 79.

beyond the reach of very many to discover, and the time of others who are competent to investigate its real usefulness, is taken up with frivolous and tedious business which precludes a more perfect understanding of it.

"In the theory even," says Sir John Malcolm, "of this subject, we must recollect, that according to the Hindu sacred writers, the soil first belonged to him by whom it was occupied and tilled; for kings, we are informed by these authors, were instituted subsequent to the cultivation of the soil, and the possession of property; and we find it stated in their most revered texts, that at the commencement of monarchy a due or tax of ten per cent. upon the land was assigned to monarchs for their support." "There is a remarkable coincidence," he further observes, "in the share of produce of land allotted for the first Hindu rulers, and the tythes fixed for the ministers of the Christian Church, which were borrowed from the Jewish code." Mr. Wilks in his History of the south of India, has fallen into the same mistake, confounding the Jewish tenths or tythes for the priesthood, with the tenth for the state expenses or king. He says, speaking of the Jewish, "I have not been able to trace with any certainty, the nature and amount of the contributions which were paid for the service of the state, unless we are to consider the interests of the priesthood and of the sovereign, to be united, and a portion of the tythes in peace, and of the slaves and cattle taken in war, which was paid to the Levites, as intended to be applied to the public expenses of the state. The tythe itself is of the exact nature of the Indian contribution; and the inference that this or some separate portion of the crop was payable in kind to the sovereign, appears to be supported by the existence of a special officer for superintending the tribute, and another for the storehouses in the fields, in the cities, in the villages, and in the castles; an enumeration which seems to show that a portion of the crop was laid up for the sovereign in every field, village, and city." He further observes of the Jewish tythes: "This supposition is strengthened by observing that Mahomed, who borrowed so much from the Jewish institutions, levied a tenth, as head of the Church, but applied a large portion of it to the services of the state; and it would also seem, that this was the portion exacted from Judea after its conquest by the Romans*." From this it would appear that neither of these distinguished officers consulted the original with any

* Wilks's South of India, vol. 1. page 134, chapter 4th.

great diligence, or they would have seen, that the king's revenues levied after the manner of the kings of the nations, of which we have already given an account, was quite a distinct tax from that for the service of religion, and is shown to be so in all Mahomedan countries, by Abool Fuzul in the Ayeen Akberry, the Asheree of the Turkish Empire, and the tribute, or κηνσον of the Romans of a denarius, being cesses on a conquered people*.

The sum of all which is briefly this, that the most ancient land tax throughout the world, and which even now subsists in some countries, was one-tenth of the produce, specially levied for the service of the state, or king; besides this, there was another tenth or tythe levied for the service and ministers of religion; collectively one-fifth, which fifth was that very amount settled by Joseph in Egypt *on a correct measurement of all the lands in cultivation.* When the Jews were under a theocracy, they were subject only to one of these charges, for the express use of the ministers and worship of their Divine King and Lord, but when they resolved on having a king *as the nations* around them, they were charged with a further tenth to pay his servants, and thus they exhibit to us the portraiture of those most ancient institutions, when all monarchies were formed after one simple model. In the number of these was India; where the prince levied a tenth for his own expenses, the ministers of religion their tythe. When the Boodhist religion was put down by the worshippers of Brahma, Vishnoo, and Sheeva, it was politic and consistent in these professors of a more corrupt religion to take the whole revenues into their own hands, that they might bestow the portion for the ministers and service of religion on their own priesthood, because their object was to exterminate those that preceded or differed from them; hence they levied a sixth, perhaps intentionally fixing a less proportion of the whole produce (than two-tenths, or one fifth), because they might desire in some measure to reconcile the people to their own plan. In this way, the land became charged with the first, and the second or more moderate tax, and in the latter state all those countries were found which were overrun by, or subjected to the Brahmins, or their followers. Still a few countries proving inaccessible, or their people an over-match for the Hindus, retained the earlier and more simple institutions. These countries are chiefly in the south of India, or in the woody fastnesses of the Payeen Ghats; on the east of Goojrat,

* Matthew xxii. 17—19.—Mark xii. 14.

the valley of the Nurbudda, Malabar, Koorg, Kanara, the Konkun, Travankor and lastly Ceylon. When the British commissioners reported on the Island of Ceylon in 1795, the tradition had always been, that the sovereign's share was one-tenth of the produce, and it was so then: it cannot be supposed that this small land tax was chargeable with any other deductions for the maintenance of the religious worship of the natives.

Having brought down the account of the land tax to the days of Akbar, and the plans introduced by Todur Mull, I shall revert to the main question at issue, concluding only with a few remarks, regarding the period of a stationary tax, corresponding more or less with the amount directed to be levied in the Hindu shasters. The Mahomedans, as I have before noticed, were occupied in making conquests and converts; they took what they could get, and as much as they could wring from their opponents; but the emperor Akbar found it more desirable to retain what had been already conquered, to consolidate, to reconcile, and to remove every feeling of mistrust or hatred from his new subjects; he was urged therefore by every motive to make himself universally known as a resolute but humane master, a king in every sense of the word, in the opinion of Hindu and Mahomedan. He viewed the taxes in the light of emissaries, to convey his intentions and character to the utmost verge of his dominions, for he saw that oppression would bring all that fabric to the ground, which had been raised by his forefathers; he saw and felt, that every cultivator could appreciate the worth of a ruler who dealt with all his subjects, of whatever faith or hue on the same principle; he desired to gain their affections by removing all uncertainty and all undue exactions, with which intent he fixed the sovereign's share at one-sixth, the share for the ministers of religion of his own or other creeds, at one-sixth more, in all, collectively, one-third, precisely as his predecessors the Brahmins had done. This amount of tax, one-third, was therefore an improvement on a state of things when the amount to be levied was uncertain, and in the highest degree ruinous and oppressive. From Akbar it was received throughout the whole Indian Empire, as a pledge of his moderation, humanity and justice. He went the whole length with the most bigoted of his own faith, in reserving the distribution of the share of the priesthood, that he might dispense it equally both to Mahomedan and to Hindu, at the same time that he reconciled the population the great mass of whom were Hindus, to a foreign yoke, and the appropriation of a portion of their priesthood's rights to the service

of a very different religion. To have done less would have proved fatal to the Mahomedan dominion ;—to have omitted it altogether, would have been to permit every disorder to spring up both among his own countrymen and the Hindus, and work by slow and hidden, but certain methods, to the disorganization of all good government and the confusion of all religious establishments.

It is as easy to conceive of a kingdom or state existing, when divided against itself, as to imagine a component and essential body of that kingdom or state to have any interest in which the other does not participate : it would be as impossible to instance a more certain indication of the connection and identity of the whole political body, than this mutual interest in each other's rights : either therefore the constitution of such state must be of one form and character, or it must fall to the ground. A republic cannot subsist with a monarchical government, though the excess of republicanism may tend to monarchy, or the abuse of a monarchical government to despotism, or the miseries of an absolute monarchy engender a spirit of republicanism ; but so long as the constitution of a state is fixed in one or other of these forms, the whole of the estates which compose it will partake of the like characteristics. We may put this question therefore, What is, nay, has always been the prevailing character of the Indian Governments? No one will hesitate in answering, an absolute or despotic monarchy : how then can such monarchy be divided against itself and contain the seeds of innumerable small republics ; either they are no republics, and to be considered only as temporary expedients provisory against the miseries of anarchy; or if republics, the whole state could not long continue at a stand, but would tend, and eventually become, altogether republican. For this reason it is not to be believed that the village institutions, those innumerable small federal republics, could have a distinct character from the sovereign's, they are but provisions against confusion and misrule, or rather subordinate arrangements of that great despotic monarchy which originates, preserves, or countenances them.

Again, as we have seen that the kings in every condition of government, whether a theocracy, a limited or an absolute monarchy, levied one-tenth of the produce of the land, we cannot conceive that either the king or the people could participate without a mutual interest in the same property, the king in the labour which is bestowed by the people on the soil made over to them by him ; the people in the soil for the usufruct of which they pay by the gains of their own industry. The soil therefore is the property of the

king, and the tax levied whether in service, or money, or kind, for its usufruct, his just and bounden due, which amount was fixed, time immemorially, at one-tenth. That, which under all other governments but the theocratic was levied for the service of religion, was a separate charge: under the Mosaic law, as well as under the primitive economy it was one-tenth, or the tythe of all possessions, and this has been the model or practice of all nations, and is so even with many to this very day. The negligence of the people, far more frequently than the cunning or talent or ambition of a few individuals, has compromised the first simple monarchical institutions and brought about a despotism on the one hand, or a slavish submission to the nobles on the other, in which all the rights of the weaker party have been violated and the mutual interests of both sacrificed to the ruling power. The weaker naturally have recourse to every expedient to redress their wrongs which they can avail themselves of: that expedient is seen in India, in the institution of those village communities which are said to have been of most ancient origin, though there is no proof to this effect anterior to the first arrival of the Mahomedans in India. On the contrary, what we learn from old inscriptions on copper-plates and monuments, is calculated to disprove the existence of any such federal republics in times past: they affirm the land to be the property of the sovereign, the whole of the officers of the land to be his dependants, and the cultivators, his tenants. Are we to conclude that the sovereign's share was fixed without any forethought or justice, that he took in virtue of his *mere* regal authority, a portion of the proceeds of that labour which undoubtedly was not his own, whatever be thought of the land? Can it be believed that the cultivator would have delivered up any portion of his gains, the produce earned with the labour of his hands and the sweat of his brow, when he knew the whole appertained either to him as an individual member of the township or village community collectively, with his fellows; that federal republic, which is styled a perfect *imperium* in itself? The conclusion is absurd in the highest degree, that a member of a republican form of Government should have submitted and should have tamely surrendered his rights or the rights of that estate to which he belonged; and yet that member, and all the individual members collectively, have preserved the same republican spirit unchanged: that they should have answered all the demands of the state, whether authorized and admitted, or oppressive and unjust, and yet have maintained an example of republi-

canism that is altogether adverse to monarchy in any shape. When the Israelites were under a theocracy they received their lands as assignments by the command of their King and Lord, from a conquered country; they were assessed lightly, because there was no need of kingly retinues and state expenses of any sort, but what appertained to the ministers of the altar. When they chose to have a king after the manner of the nations, the service of the temple was not neglected, but the king required a separate maintenance for himself and his court, and servants. The first that exercised this office, and all that ruled after him, evinced, more and more, the folly of their choice; for as the people became impoverished, they became enslaved, and the result was a despotism, of which all Asia affords melancholy attestations. The consequences of that despotism are felt more deeply because the exaction rose, age after age, higher and higher. At first it was a tenth, then a sixth, then a third, then a half or more, in which predicament, we have found it, on the conclusion of the late war, on the western side of India.

The whole of this great empire illustrates the foregoing account. When India was under one monarch, there were lords of five towns, of twenty, of a hundred, and so forth; when the reins of Government were relaxed, when the social compact of its earliest institutions was weakened or dissolved, when the surrounding nations, the hardy Scythian, and the brave Tatar, had espied the flimsy texture of that network which bound all the discordant materials of this immense body together, they perceived that there was no regular principle of union, no common feeling of patriotism, no bond in short, but what is the offspring of vanity, fear, and superstition; they dissolved the charm by breaking up the confederations nearest them; the rest rushed together, each to the standard of some leader, whose cause they upheld by the spirit of a grovelling dependence, guided instinctively to such selection, by those natural barriers and restraints alone, which first define the utmost limits of an empire, a district, a hundred, or a village, and thus arose necessarily all the petty principalities and states throughout India, the ancient *Bharutu Vurshu*. Thus arose the kingdoms of Maharashtra, Telingana, Karnata and Draveed on the ruins of the first great empire, after which, in the days of Humaiyoon and Akbar, and Shahjehan and Aurungzeeb, successively, sprang the innumerable poligars or rebel chiefs, whose cradle was insurrection, and whose first impulse and only nourishment was plunder. Bred up in the bosom of anarchy, they were favorable to the institution of those village communities,

which are supposed to exemplify republics, and to attest the stability of Hindu civil society, when they are in reality the strongest, the last, and the most indubitable evidences, of the internal weakness of the ancient Hindu monarchies; they are proof, beyond all contradiction, that the monarch was the undoubted lord of the soil, and that the whole fabric of society was inaptly put together; that some provisional expedient was essentially necessary to obviate misrule and the annihilation of all order.

It may be thought unnecessary to adduce testimonies from the Hindu shasturs, that the land was the property of him who cleared and cultivated it, when in a code of justice it is inculcated as allowable in the sovereign to appropriate to himself any portion of the land or produce when required. If the former have any weight, the latter must also: and if the latter be contrary to all justice, and savour of despotism there can be very little room to argue the existence of any such existing right in the soil, in behalf of him who cleared and cultivated it. That was, and must have been long since, superceded; either then, it is held of the state, as the property of the king, or it is impossible the king can with any colour of justice take the smallest part of it, or its produce, in which he has no claim, whether of labour, or property. On such grounds we must adjudge the land to belong *actually to* the sovereign, legally or necessarily; as by his own acquisition is not the point, but by the nature of the consent which confers or admits his title to the superior title, power, and dignity. In him vested the administration of justice, the dispensation of mercy, and the direction of all that concerns the welfare and continuance and union of the whole body politic. He leads in war, he presides in peace, he declares the opinion of all classes, and in him therefore is vested the common property which he makes over at will, on requiring and receiving as his due, at each individual's hand, the tenth of the produce to meet the expenses of those duties over which he presides. What greater proof of this fact, than that the monarch, or his representatives in India, are bound by an understood agreement, not in any wise to molest or eject the cultivator so long as he pays his rent; that the cultivator, on the other hand also, is in like manner equally bound to pay the king's share of the produce without demur or dispute. The evils which are superinduced by despotism, are distinct from all such compact. This compact still subsists to the letter; whatever is demanded beyond it, is the effect of absolute rule; whatever is paid over and above the first stipulated amount, is yielded up from the enslaved

cultivator, the more impoverished, the more oppressed; the more ignorant, the more enslaved.

Here then is the answer to the first question that the property in the soil was originally, and is still by construction, vested in the sovereign:—the people paying to him for the usufruct, a portion of the produce, earned from it by their own personal exertions and capital. The tenure is discoverable in those leases at second-hand from him, who is the first lease-holder, to a third party; he receives of him a tenth of his produce, but the king looks to the first occupant for his revenue, not to the holder of the land at second or third hand, as is the case in large zumeendarees: hence the ryot is charged with this tenth, over and above the king's dues, if at second hand; or more, if he be a miserable underling in a large zumeendaree.

The foregoing determines also the full amount which the state can exact with propriety, for a continuance, uninterruptedly; and the ryot, or cultivator pay without difficulty, or injustice: for the public revenues must be measured by what the people are able to give for any continuance, as well as what they ought to give; and the experience of ages has determined such amount to be one-fifth, that is, one-tenth for the administration of the Supreme authority, one-tenth for the support of the religion, or religious persuasions, whatever they might be. It is impossible that this rule should have been departed from, without some visible effect, for if the supreme power by any undue exaction or infringement of the compact, were to wrest from the cultivator the fruit of his own labour, his industry must necessarily slacken, the motive to energy be annihilated, inaction must inevitably ensue, and the conclusion bring about a complete slavery with all its attendant degradation; shutting out every prospect of justice, improvement or happiness. Is not this then the picture of Asiatic nations?—Is it not the true account of every Indian government? The compact by which they were first mutually bound in copartnership,—the subject and the sovereign,—is still nominally preserved in the tax that is levied by the one, the soil that is held by the other, with the understood condition that the one must be paid, the other cannot be taken away, so long as that tax is discharged; in the next place, the tax has been increased beyond the first equitable amount, the people have been impoverished, and their minds debased; the consequence has been, that a door has been opened to successive increases of every species of vexatious exactions, till the last proofs of deterioration are to be

seen in the frequent and imperious necessity for remissions, which otherwise could never have been called for ; these the British Government take to themselves great credit for allowing, compulsory though the grant be in reality ; and this, notwithstanding the abolition of a great number of distressing imposts which were the last resource of the Mahratta farmers of the revenue. In reviewing these important preliminaries, a few points affecting the interest of the sovereign and the cultivator have been casually alluded to, which may be considered more at length after a more full account of the revenue system subsequent to the days of Akbar,—up to this last period we may perceive the working of three distinct systems ;—first, the most ancient, allotting one-tenth to the priesthood, one-tenth to the king, both in kind, or in the aggregate, one-fifth of the produce ; then one-sixth to the king, one-sixth to the priesthood, likewise in kind :—and these by an estimation of existing produce, part only being levied in kind, the greater part at a fixed rate of commutation : thirdly, one-third to the king, who allotted as he thought fit, one-sixth to the priesthood, or objects of religious care, of all persuasions. The first or most ancient practice, was a verbal agreement, (*Ookhtee*, Sunskrit :) or estimated inspection of the produce, called by the Moghuls *Nuzur undazi*, by the Mahrattas, *Nuzur Pahanee* :* the second, introduced by the Brahmins, and inculcated in their law books and shasturs, was also indefinite as to the soil and produce, but rated at a certain measure or weight, and therefore both of these systems, the more ancient, and that substituted by the Brahmins, were liable to enormous and incalculable abuses : the third system, or Akbar's, introduced by Todur Mull, was a heavy tax, but well defined, and therefore gladly welcomed in comparison of that which preceded it : the two first left the ryot to the mercy of the officers appointed to collect the share of the prince ; the latter annulled these offices, and acknowledge the ryot's claim upon the soil by occupation. It declared that the old compact between the ryot and the prince stood good, only differing as to the quantum to be considered as an equivalent for the usufruct of the soil, which Akbar fixed agreeablly to the directions of the Hindu law, at one-sixth for the king, one-sixth for the priesthood, collectively, one-third : 1st, upon a measurement, or land survey, rated at a mean of ten or nineteen years' produce. In these three systems we may trace first, The *gochurma* or ox hide of land ; the *turub*, or plough of land. 2ndly, The Khundee of land,

* Ocular survey or estimate.

the *moora*, the *mun*, the *karika* and so forth, that is, lands requiring a *khundee*, *moora*, *mun*, *karika** and so forth of seed to sow them, by which rule the produce was estimated, and the government share fixed. 3rd, The *beega*, on a measurement or actual survey by the rod, or *kathee*, which, even when imperfectly performed, precluded some abuses though it made room for others.

The preceding is a very cursory but I believe a faithful outline of the revenue system of India from the earliest period to the days of Akbar, in which also the proprietory right of the soil as intimately connected with the revenue, would appear to belong to the sovereign originally, and to have been held in copartnership with the ryot, the sovereign being as much entitled to his share of the produce, as the *ryot* to his possession of the land, the assignment or share of the produce for the service of religion, being altogether distinct from the sovereign's. Although there is a very general understanding amongst the best revenue servants of the British Government that a great difference of practice prevails in the management of every province of this empire, I hope it will not be thought presumptuous in me to differ so far from Sir John Malcolm, as to say, that far less attention has been paid to the first principles of the revenue system than they should have received, and much confusion and misunderstanding occasioned by crude and narrow views of mere local usages. It is a very gross mistake to suppose that in general things, or matters of universal concern, men will essentially differ from each other, whether in this or any country: it is equally repugnant to reason to suppose that in their civil or religious institutions any thing so entirely novel should be discoverable to which we cannot find a parallel elsewhere. The character of man receives an impression from his government, his religion, or his country; but the complication of all such causes superinduced in every age is capable of explanation by a clear, steady and patient investigation; there are certain marks which determine each cause in particular, and indications of their combination with others which may be brought to light by those who will be at the pains to distinguish them.

Had there been any plea of right for the zumeendars, the government of such countries would have been in reality a pure aristocracy, the monarch, an elective member of that body. The idea of such an aristocracy is perfectly visionary, even more so than the republics or assemblage of republics which were conjured up out of the provi-

* Dry measures for grain—the precise contents of which, are hereafter stated.

sionary defences against misrule, oppression and annihilation: these both, the village institutions, and the zumeendars, or poligars, or feudatory chiefs, or petty principalities being both, the last remaining appliances of a people groaning under an accumulation of evils, entailed by wars, famines and exorbitant taxation. The first sovereigns, aboriginal Hindus, exercised their power with moderation, because they needed subjects and cultivators; their successors, coming in upon the train of those who had brought the soil under tillage, abused this office to the destruction of their people, and the destruction of the husbandman's first profits, his greatest motives to energy; the third party, the Brahmins as conquerors or interlopers, introduced a new and definite code, more grievous as to the amount, yet more certain as to the method; but this was of short duration, since there were no checks to its infringement, and it was soon followed up by the innumerable and cruel exactions which were modified by the wise and humane laws of Akbar. As the first sovereigns needed subjects and cultivators, so Akbar was driven to this measure by the review of the extensive conquests bequeathed to him by his predecessors. Had he not pursued this conciliatory course, he would have lost all his empire ten times quicker than it had been acquired by the Moslem's sword. This memorable revision of the financial arrangements of India furnishes us with a clue to the principle which determined the royal revenues, and the practice of its native princes. It discovers to us what the spirit of the government was, as reformed by Akbar, the effects of misrule exemplified in the conduct of the aristocracy, if we may so call it, subsequent to the days of Akbar, and the circumstances in which the country and people came under the hands of the British at the conclusion of the last war.

I believe it is altogether unnecessary to canvass the merits of those speculations which determine the rights of either of these parties from a few Sunnuds, (rescripts,) Ultumgahs, (investitures,)* or danuputrus, (charitable grants or gifts.) What we have now been investigating is long anterior to these instruments, and for such documents as ancient inscriptions on stone, or copper, they go no further back than the prevalence of the Brahminical system, none earlier than the 7th century: the greater part of them also are very questionable. I shall mention but one instance to prove this last assertion. In the first volume of Colonel Wilks's History of the South of India, he notices in a note appended to a translation of a grant

* See an Ultumgah very beautifully transcribed in the 1st vol. of the Statistical Tables with facsimiles of the donor's, Uzeezooddeen's, royal seal (*mootaliqu sikku*). The translation is also annexed.

of land bearing date Kali Yoog 4517, of Salivahan 1349, (A. D. 1416) after the year (of the cycle) Plava, "that probably there has been some error in copying, or engraving one of those dates, for the date of this instrument he observes, differs exactly eleven years from the Deckan mode of reckoning which is precisely the same as that between the reckoning of the Deckan and of Benares." Now the fact is, this difference of eleven years was a scheme to conceal from the Mahomedans and Europeans the origin of their æras and mode of reckoning time, for which purpose the æra of Bengal and India north of the Nurbudda was thrown back exactly eleven years, the difference that then obtained 1791; when Mr. Davis published his Essay in the 3rd Vol. of the Asiatic Researches, and when Mr. Marsden wrote his Essay for the Philosophical Transactions, and now also at this present time. But this alteration was not so old as Akbar's father's time, and therefore could not have been inserted on a copper-plate, A. D. 1416. We cannot therefore be too cautious in drawing conclusions from such documents, as to the absolute rights of the cultivator in the soil, though the fact of the prince receiving revenue is to all intents and purposes sufficient to attest that right, which is consequent on co-partnership in the produce, both of the one and other party.

It may be thought an unusual argument perhaps to affirm that the very word revenue, implies rent; *Reditus*, a consideration issuing yearly out of lands and tenements, and is so understood by all European nations; even now the Spanish word is renta, the Italian rendita; if such then be its true import we are to consider it as a confirmation of the foregoing argument, and so also of tenure. Upon some one or other kind whereof all land is held, the tenths or tythes of temporalities, as spiritual offerings, were known to our Saxon and Norman forefathers as Dismes*, or Decimes. So we read in the statutes of a perpetual Disme in the 2nd and 3rd year of Edward 6th Cap. 35. See also Holinshed's Chronicle in Henry 2nd, fol. III. The Roman cultivators were taxed by the Decumian, publicans as they are called in Scripture, and they themselves were like the *kools* of India, Inquilini, or Coloni: (see Virgil Eccl. IX. Sec. 4,) our ancient Saxon agriculturists (clown or serfs) likewise, were of the same kind; the Spanish Alquilador, is the Roman inquilinus, or

* This is still the term used by the Portuguese in their conquered territories subject to the viceroyalty of Goa. See the subsequent part of this Essay under the head of Goa Revenues and Land Tenures; also the statistical tables of that province under the head of Foreign Resources.

colonus holding his lands of another, for the usufruct of which he pays his liege lord the tenth, or whatever may be his share.

And thus having shown the principal arguments in proof of the understanding or mode in which the ryut or cultivator holds his lands, we may proceed to the consideration of the Revenue System of India, subsequent to the days of Akbar to the present time. From the foregoing we may divest ourselves of any fanciful views of the antiquities of village republics and meerassee tenures, such as they are accounted to be by the many industrious writers on this subject. We may treat the zumeendars and wuttundars as they are respectively officers armed with the sovereign's authority to collect and superintend his revenues, or his diploma to cultivate lands on certain conditional services, and with certain reservations or rents, to their superior. We may consider the ryot in the light of the first occupant who has tilled the soil, or holding it as a fee or feudum, in which are comprehended both Enam landholders, occupying on grants which are of the nature of that tenure which in English law is called Allodium—property indeed in the highest degree, though not an absolute dominion; and that which requires the payment of a certain rent which was called *feudum*, to illustrate which we may adduce Cambden's definitions of these tenures." All lands and tenements wherein a man hath a perpetual estate to him and to his heirs, are divided into Allodium, and Feudum: *Allodium* is defined to be every man's own land which he possesseth merely in his own right, without acknowledgment of any service or payment of any rent. *Feudum* is that which we hold by the benefit of another and in the name whereof we owe service or pay rent, or both, to a superior lord, and all our land in England, the crown land which is in the King's own hands (in the right of his crown), excepted, is in the nature of Feudum, or Fee. For though many a man hath land by descent from his ancestors, and many others have dearly bought lands for their money, yet is the land of such nature, that it cannot come to any, either by descent or purchase, but with the burden that was laid upon him who had Novel Fee, or first of all received it as a benefit from his lord, to him and to all such to whom it might descend or any way be conveyed from him. So that there is no man in England that hath *directum dominium*, that is the very property or demaine in any land, but the prince in the right of his own crown. For though he that hath a fee hath *Jus perpetuum* and *utile dominium*, yet he oweth a duty for it, and therefore it is not simply his own. For he that can say most for his estate, saith

thus; I am seized of this or that land, or tenement, in my demaine, as of Fee, and that is as much as if he said: It is my demaine, or proper land after a sort, because it is to me and to my heirs for ever, yet not simply mine, because I hold it in the nature of a benefit from another.

In like manner the zumeendars conform exactly to the Lords mesne, or landlords in old English history, that is, owners of manors or lands who by virtue thereof, have tenants holding of them in fee likewise, and yet they held of a superior who is called Lord paramount, and these mesne Lords or landlords, were perfectly distinct from the feudatory Barons, or Knights who held of the king by especial grants, on consideration of certain services and rents differing from the ancient usage above described. Should it be asked on what ground this assertion be made; I answer, that the latter tenure, as above described, of the mesne lords, was most ancient, for they might be mean men, or great landholders, with extensive property purchased, or acquired by their own industry and skill. These mesne lords, or landlords, might be of humble or high birth; their titles and the distinction of their manors were derived, from the very same circumstances as the kools of India, the coloni of Rome, or the alquilador of Spain*. This property might be vested in men of high, or low degree, for agriculture was so essentially necessary an occupation to a nation, that it was considered honorable to be a cultivator of ever so humble an estate, and the word manor in the strictest acceptation throughout every period of the past History of England, signifies land cultivated by the landlord himself, whereon he resides and which goes by his name; but the Baronial, or Knight's fees were held of the king as lands parcelled out after conquest, or confiscation, in reward of the military service, for which they were bound to attendance on him at call, to allegiance, for the monies or rents he might prescribe without any reference to the more ancient usage of the sovereign and the coloni, or *adscriptitiones glebi*. It was first instituted by the Roman Emperors, and the principle carried into the court of Charlemagne,—whence it came afterwards to be observed by the Norman barons; but before such novelties were introduced by the Roman Emperors, there was no such practice or feudatory aristocracy in any part of the world. After Charlemagne the whole of France was divided into fiefz; and arriers fiefz: that is, into fiefz or knight's fees and mesne fees, the former of which were immediately granted by the king for personal service in war, in reward

* Three distant institutions, purposely adduced.

for distinguished bravery or attachment to his cause; the latter either the ancient fees of the coloni, or clowns holding of the king, which in the Indian Empire are called meerassees*, or kanjatchikars, or kools: or the tenants at will, *ooprees* as we call them in the Mahratta empire, occupying of the coloni, or kools, whether barons, or knights, or zumeendars, whether men of high or low degree, whether small or large proprietors. The value of the most ancient tenure was in England, in France, in ancient Rome, and so also in India, the most advantageous, and appreciable by all parties. The second was brought in by the fluctuation of fortunes, of wealth, in this or that country, by some causes probably independent of each other, but working to the same end: for when those who hold their lands on such indeterminate principles, are oppressed or burthened with excessive service or rent, they in their turn burthen their tenants in a like reckless manner, and the issue is that ruin, whereby the manorial rights of the barons and knights are entirely lost, and their lands revert to the true coloni, or agriculturists, who cultivate their own property for the general good of their country†. This has been the fate with the Manors of England, and the Fiefz of France, which have for the most part passed away from the families of those military barons, or knights, to whom they were first assigned, and reverted to the descendants of those who first received them at the hands of the Prince, or held them by his consent; who bestowed their labour on the king's land, who cleared and cultivated it, and paid as an acknowledgment for the right of usufruct, one-tenth of the produce.

* The office of the meerassee in India corresponds to that of the meersman of Ireland.

† Compare this picture with that of India, subsequent to the introduction of the zumeendaree system by Lord Cornwallis. When, however, the amount of Revenue payable by the zumeendar to the Government became fixed, no efficient measures appear to have been taken to define or limit the demand of the zumeendar upon the ryots who possessed an hereditary right of occupancy, on condition of either cultivating the land or finding tenants to do so. Without going into detail to show the working of the system, it may be sufficient to quote the opinion of Lord Hastings as recorded in 1819, when he held the office of Governor General of India. "Never," says Lord Hastings, "was there a measure conceived in a purer spirit of generous humanity and disinterested justice than the plan for the permanent settlement in the lower Provinces. It was worthy the soul of a Cornwallis. Yet this truly benevolent purpose, fashioned with great care and deliberation has, to our painful knowledge, subjected almost the whole of the lower classes throughout these Provinces to most grievous oppressions so guaranteed by our pledge, that we are unable to relieve the sufferers: a right of ownership in the soil, absolutely gratuitous, having been vested in the person through whom the payment to the state was to be made, with unlimited power to wring from his *coparceners* an exorbitant rent for the use of any part of the land."

When we take into consideration the remarkable distinctions between the mesne fees, or landlords, in fact the kools or meeras-sees' or kanjatchikars' tenures and the baronial or knight's fees, we shall perceive that there has been as great a misunderstanding between disputants in India on this curious, important, and intricate question, as there is in regard of those who maintain that there is no sort of parallelism or congruity between the civil institutions and Governments and people of Asia, or India at least, and the rest of the world, or Europe it may be: for those who have spoken of knights' fees have considered the zumeendars holding in virtue of like tenures, little reflecting upon the rise and progress of the military service from its first devices in the courts of Imperial Rome, the Empire of Charlemagne, and the subsequent Norman conquests. They suppose the zumeendar's tenure old, as ancient perhaps as Homer's days at least, when he speaks of the ζημιινδαρ, though still they cannot rid themselves of the remembrance that there must have been some bounden service or rent paid after all by him who cultivated, to him who owned the land: they rob the king of his land, yet they cannot invest the zumeendars with his sovereign authority over the state. What is a stronger proof of this last fact, than, that the instant Lord Cornwallis had decided in favour of this anomalous practice, the zumeendars were denied, as in justice they should have been, (and even the advocates of the zumeendaree principle admitted) to call in the aid of the sovereign power, which was coercive, and could exact the fulfilment of the ryot's understood compact with his prince. The ryots actually refusing to pay, the zumeendars fell into arrears with the Government, their estates were sold to discharge the revenue, and in a few years this class of proprietors, stripped of all but an empty title, were involved in inextricable ruin, either in consequence of legal process, or the temptations which their newly acquired authority had held out to them, for the display of dignity, which their proper incomes could not support.

The zumeendaree system was in fact the creation of men wonderfully interested to confer the benefits of European institutions and freedom on a people, of which institutions and freedom they had neither studied the principles nor ascertained the practical bearings. Shall it be said that there can be any doubt, after this, that there are any persons who possess an absolute property, a plenum dominium, as the lawyers term it, in the soil? Can it be supposed that the king collects his revenue without right? the ryot or cultivator is oppressed and injured when he employs some portion of his labour

and capital to his sovereign's maintenance? Can it be said that the zumeendars were like the barons or knights of imperial Rome or Charlemagne's, or our Norman forefathers' court? that those who held of the barons for an indefinite rent or service, the villici of Rome, or the feudatories' serfs, were entitled to the soil because they paid that indefinite rent or service which was held by their superiors of the king, on an equally indefinite tenure? It may be thought that a certain rate and a prescribed tenure implied a compact which no arbitrary power could annihilate, no conquest could obliterate. Thus when matters were pushed to the extreme, the old principle turned up,—the wisdom of the first most ancient rule, its universal acceptability and justice and advantage was seen through the mist of past ages; the principle by which the lands were measured and the king's share fixed by the patriarch Joseph in Egypt, or the Mosaic laws, was seen at length to be the grand and essential procedure of a wise and upright policy, a sacred and universal law.

Thus I have attempted to set the most striking facts of this subject, which illustrate the universal influence of a few simple principles, in a clear light. When we have brought ourselves to understand that this reasoning reaches to all subjects in the abstract, we shall be able to effect all the good that we as British and Christian subjects enjoy, but until then, we may propose a variety of remedies for which the body politic is unsuited; because we take not up the whole subject, either of the remedy or of the disease, suggesting partial helps and intermitting their application, we undo with one hand what we had done with the other, and wonder at the conclusion of our labours that we do not see the same effects here, which are seen in our own country, when in truth we have entirely overlooked, so to speak, both the capacity of the patient to receive, and the nature and the probable effects of, the remedies contemplated.

In the course of these researches I have discovered a variety of traces of some ancient tenures, indicated by the same terms and definitions. The hide of England, the plough, the oxgang, and so forth, are the same as the *Praj*, the *Gochurma*, the *hul* of India: the estimate by the quantity of the seed necessary to sow the land is a more recent method of accounting its extent and produce, which shows that the people had multiplied, and cultivation extended to those places which were not so fertile as to be reckoned with the better sorts. All these methods of measuring and valuing land were surpassed by actual measurement and classification, and this is that point in which the patriarch Joseph's conduct as a minister, evinced the judicious-

ness of the prince's selection, and the wisdom and integrity of the delegate, for there could be no oppression where the principle of taxation was just and equitable to all parties, no uncertainty in the amount, where the extent of the land was declared and the quantity of the produce falling to the share of the prince and the subjects fixed by an act of mercy and prudence, attaching them to the soil and to their liege lord.

The natural predilection a man intertains for his country, to his people, and to his own patrimonial land, is the strongest incentive to industry and obedience; to this Joseph added another, a debt of gratitude which connected the people and their prince by one common tie. Do we then desire a model of a wise fiscal administration? this is to be accounted superior to all others, a model which leaves no room for injustice, because the land is appraised at its value and produce from actual measurement, assessed to its most ancient and correct rent, not allowing of any second or third agency, not permitting prince or priest to interfere with the subject, and therefore shutting the door against all such exactions which might induce after governments to appropriate to themselves the unjust extortions of their officers. Had it not been an equitable arrangement for all parties we should not have found the tenths or tythes so universally assigned to the prince. The effects of taking any thing beyond that amount as exemplified in different cases, is a corroborative testimony to the necessity of fixing some proportion of the produce, and the wisdom shewn in that very amount which was then appointed.

'I have shewn in an essay on the primitive universal standard of weights and measures, that the land measure of the patriarch Joseph was the most scientific and ingenious that could have been devised even in these days of science, refinement, and experience. The length of the measure by which the ancient αρουρα was determined, was exactly the 72,000,000th of the earth's polar circumference, according to the last and most correct accounts of Laplace and professor Airy's computations from the trigonometrical operations conducted by the most eminent men in different parts of the globe; one hundred of such measures squared, or ten thousand square measures, are *exactly* equivalent to the four millionth part of the mean superficial degree on the earth's surface. Considering it to be an oblate spheroid, the proportion of the axes, is precisely that assigned by professor Airy, and the surface calculated by the very strictest mathematical rules: this furnished the Egyptians of old with a principle of measurement which has never since been departed from; it is the

rule and standard of the superficial measures throughout the world. By imparting the system of measures and weights of the patriarchal times, Joseph obviated all possibility of uncertainty which precluded the inlet, in short, of so much fraud and injustice, that had it been overlooked, it would have been fruitless to fix any proportion or rent to be paid to the prince, whether in money, or corn, or fruits; but this was the criterion which stamped the intentions of the minister with an intelligible sign to the poorest ryot, or cultivator, that he might expect justice, and must acquit himself of his duty. What greater obligation indeed can we lay on any man to do what is right, than to set him the example; what pretext can he advance, when all that could be taken from him was vested in him again with the glorious example of a just and merciful prince, to observe his part of the compact in the spirit as well as the letter? This was Pharaoh's emissary to the heart and understanding of his subjects, this was his mandate to his people. Keep your soil, pay your rents, love your king and defraud no man, neither superiors nor inferiors, since "he who might the advantage best have took, found out the remedy," to bind you in allegiance to him in dealing with you according to your necessities, since he left no measure, not to the very standards by which his corn was to be meted, his rents paid, or the lands ascertained, without a perfect and intelligible rule. Let us look closely into the administration of Noorshirvan and Akbar, and we shall be compelled to admit that some such policy was the most prominent feature in the reign of these illustrious and good monarchs. The eye can rest on no such cheering objects as on these three: the governments of Joseph in Egypt, of Noorshirvan in Persia, and Akbar in India; their names will be imprinted in the last institutions of this globe, for the motive of all was the same, and being substantially excellent will outlast all which are defective.

We should search in vain for any thing superior to this in the annals of Rome. Greece indeed it would be needless to instance, for the revenues of Greece were entirely drawn from foreign sources. So long as Rome was a republic, it preserved the same character of simplicity which marked the institutions of all other governments which had gone before it. When the form of government was changed, the Emperors laid the foundation of a system which by slow degrees deprived the subject of his lands his liberty, and his integrity, substituting a military despotism in the persons of those servants who had distinguished themselves in the aggrandizement of their country, or the exaltation and defence of their masters. What had been paid

in money was in the days of the Emperors received in kind; the uncertainty of the measure by which it was collected, introduced a degree of fraud and oppression that could find no palliative but in excessive remissions to the people; and the utmost severity of the imperial displeasure towards the prefects appointed to realize it. The same results appeared in the time of Theodosius which we now witness from a like train of events in India. When we study the state of the revenue in Rome, before and after the Emperors, we are in a better capacity to pronounce on the probable condition of India, if the present revenue system continue in force. There and then, as here, the taxation was changed into a direct demand:—the amount levied was arbitrarily determined at stated intervals of fifteen years, by a new appraisement of the lands and produce,—whether they were newly or formerly cultivated, and the requisitions fixed according to the supposed wants of the state. Being indefinite in the amount the apportionment and collection of these revenues required a multitude of officers and agents, and therefore induced a far greater number of inquisitions and a less exact and effective degree of supervision and justice; the consequence of such changes, added as we have above stated to the receipt of the revenues in kind by an uncertain standard of measure, effectually ruined the agricultural interests of the Empire, the greatest and only resource of the state, the sole safeguard and nursery of that integrity, freedom, and political strength, which might have enabled it to withstand the tyranny, and lawless rapacity of the Emperors or the fierce inroads of the barbarians of the north. The very same financial system, has recently been bequeathed to the British Government by its predecessors in power,—the same misrule has produced a like state of society and political distress, which may be traced through all its ramifications and workings from the earliest period to that epoch when Akbar arrested the hands of the extortioner, and thence onward to the day when these sacred duties devolved on a great and Christian nation, actuated by no feelings but that of justice, and no aim but that of the welfare and improvement of those they had conquered.

It would be impossible for any dispassionate and diligent inquirer to rise from the study of the institutions of antiquity, whether of Egypt or Rome, or the infant kingdoms of Europe under the government of their earliest monarchs, and not observe a close, and very striking analogy to all that characterizes the measures and issues of Asiatic finance. What has determined the slavery or liberty, the

change for the better, or the worse there, individually, or in connection with other things, has wrought the same consequences in India, although it is not to be doubted that climate and extraneous causes and universal law, may also have superinduced modifications which are to be distinguished and taken into account.

So far as they are correctly apprehended and compared, the parallelism will be found to hold good, whether the tenures by which the soil is held, or the rent paid, conform to the more ancient practice, or to that subsequent to the institutes of imperial Rome:—when however the prototype is lost sight of, the originality of the joint property or interests of the cultivator and the sovereign, in the soil and produce, is usually confounded with the feudatory institutions of a military code, perfectly foreign in its every feature to that on which it was grafted. Hence initiated an anomalous system throughout Europe, which embarrasses the civil code with a multitude of legal difficulties surpassed only where anarchy has blotted out all evidences of earlier institutions. In many countries despotism still continues to direct attention to the obligations we owe to the observance of those more ancient principles for every present security of right and property, since every change in civil and religious security, which has supervened elsewhere, has arisen out of a disregard or misapprehension of the relative position of the higher and lower estates of the body politic. And although some amelioration may be anticipated from any improvement in the revenue management, it must be accompanied by a corresponding consideration for the moral instruction of the people, which without the groundwork of *sound* religious principles,—something indeed very superior to that now put in operation, will only call forth discontent, alarm and opposition. And not in a less degree must such improvement have reference to those ancient and simple institutions, which, Janus-like, must ever look equally either way, in the spirit of power and justice, to the prince and to the people; in the spirit of wisdom and conciliation, to past experience and future responsibilities.

It is essentially necessary moreover that in every such inquisition of proprietory right between man and man, or between the Government and its subjects, the most full, equal and impartial administration of justice should be enforced without any reference to caste or creed, or rank, or prejudices, forasmuch as with one and all of these, we, as Christians, have nothing to do; they form the strongholds of idolatry, and will foster and perpetuate that idolatry so long as there is a weak or wicked man to succumb to them. Can it be

asserted that any good can come of education, when we pull down with the one hand what we raise at vast labour and expence with the other? The laws of a country are to be respected indeed so far as they have the impress of law; that is, as they are uniformly just, influential, and operative; but if defective in any of its requisites they must discredit and ruin our cause; the whole must be received, the code of law, in its entire spirit, or abrogated altogether, should it be found to be at variance with the principles of universal equity, or customary usage. But how can the Mahomedan be reconciled with the Hindu, or the Brahminical code with those laws which are the birthright of the aboriginal tribes, the number of whom, lost insensibly in the lower orders of the Hindu castes, exceeds that of all the more civilized tribes put together; or how can the strange and ill compacted elements of these antagonist communities concur with a Christian Government, or co-operate in the work it has in hand for their protection? By the confused interpretation and intermixture of laws, observances, and institutions that have no common foundation, and no common object to accomplish, the support of one, to the prejudice of another, could only be palliated by the most perfect acquaintance with the defects of those abrogated, and the superiority of that which supersedes them; and this can never be learnt till all are well understood. But since this is impossible however desirable, there remains but one alternative—an alternative recommended as much by reason as by humanity. Let every imaginary distinction be set aside, religious freedom have full course; and assuredly education, political liberty, equal justice, not to mention the higher and infinitely more powerful results of Christian instruction, will change this Pandemonium of tyranny and superstition, into a field of intellectual, moral and physical energy: effecting a reformation of which the most sanguine could not form a just conception, and probably no other policy could induce: then, only, will the Government and the people be equally secure in the enjoyment of peace, exempt, so far as prudential foresight can avert them, from those frequent calamities which defeat our mightiest efforts to introduce a better state of things.

The historian of the Decline and Fall of the Roman Empire has ingeniously described the right of property as justified by the ancient right of prior occupancy. Arguing from an individual case, he has slurred over the subject of those rights which involve the labour and occupancy of many. The individual who is indebted for his security to the neighbourhood and protection, or countenance of another,

is mutually bound with him to acknowledge a common right. The step from the first combinations of individual strength, or skill, or sagacity, is imperceptibly advanced to the great social community which either as a monarchy, or republic, or government of whatever sort, concludes all its members in some specific common obligations. He who tills a field for the support of his own family, and he who hunts down the wild animals that would destroy its produce, or he who rears the cattle that may contribute to assist at the plough of the cultivator, must have a joint interest, mutually obligatory on all, to look to, and preserve; this, in the embryo, is the principle of a monarchical government which demands allegiance of the subject, protection of the monarch, and mutual co-operation of all the members to their common preservation and happiness. Whatever excludes this idea, overlooks the design of our creation: it supposes man born for himself alone, and contradicts the state of aggregation in which we every where find human beings. As it is impossible he should accomplish all things by his own individual handy work,—as we find that every thing, great or good, is effected by the co-operation of the many,—as he possesses nothing but what his own hands have earned or made, or his fathers and donors have bequeathed to him, he enjoys in some sort the fruits of other's labours, which belong as much to his fellow-men as to himself. He benefits in common with them, by their experience and counsel in the safeguards they have reared about his dwelling, the security he enjoys from the violence of the elements, the ravages of the beasts of the forests, or the injustice of man. In that sense he is bound to preserve and transmit this common property to others, and can no more be said to possess *absolute dominion* over the work of his own hands, than the monarch over his people, or the individual himself, over the laws of society of which he is a member. In the first instance the acknowledgment is made to the first great Author of good, in the next it is made to his delegated representatives, to that ruling authority, whatsoever it may be, or in whomsoever vested, which exercises the last offices of mercy: all that is required in both cases is, that the effort of the individual shall not be actuated by a selfish motive, that he shall have for its eventual or remote object, howsoever we may state the ostensible design, the general good of society; whether to lighten the labours of others, alleviate their necessities, or concur with them to some thing useful to the whole collective body: self-preservation instinctively instructs us in difficulties; but self-love narrows our minds, and draws us aside from the wisest counsels of this instinct: it cannot

therefore be supposed that the latter is competent to determine impartially where the rights of property begin and end. Exclusive or absolute property in any thing was never intended, nor is it compatible with our well-being. In the monopoly, or the despotic government, the axiom is indisputable, and the consequences are seen and deprecated. In the more minute and indistinct questions of individual property, it is only less perfectly understood, and considered, because it requires greater penetration and patience to discover its origin, to watch its transition from the first owner to the more perceptible body compounded of many such owners. Without going to Rome and Greece, we may learn the principles and constitutions of such societies in our own Scriptures; there the subject is not mixed up with irrelevant matter, the progress from the first simple family to the mighty nation is painted with unquestionable fidelity; in which form all are considered as pledged to one compact—a compact which, had war and evil never entered into the world, would from the beginning have made all men the happy servants of one only master and protector.

Should the reader turn to Colonel Wilks' laboured Dissertation on the landed tenures of India, he will perceive that the idea of simple uniform absolute dominion is the great foundation-stone of the visionary fabric on which he and other advocates have reared the exclusive rights of the cultivator in the soil. The nature of the Roman Government under the Emperors, and before that time, is so different in principle; the one avowing no established rule, the latter following in the old beaten track of antiquity and prescriptive usage, that we are not to wonder that the inference thence drawn, without adverting to these distinctions, should be radically unsound. Glancing at the whole range of history, we shall find the magnitude and weight of the institutions of Imperial Rome very inconsiderable in comparison of those which preceded them; those were founded on justice and wisdom, these were the produce of a despotism, which was seen to progress in the bud, the flower, and the perfect fruit to the eventual supplanting of the parent stock.

From the momentous epoch when the virtuous Akbar investigated the mechanism of the great financial and political engine of Indian government, a new æra commenced: a diligent study of Akbar's and his father, Humaioon's, history, will shew, to quote Mr. Hasting's words, "where the measures of the present administration approach to those first principles, which perhaps will be found superior to any that have been built on their ruins; and certainly most easy,

as the most familiar to the minds of the people, and when any deviation from them may be likely to counteract or to assimilate with them."

Akbar associated the Rajah Todur Mul with Moozuffur Khan. Considering that the round of the seasons corresponded to the lunar cycle of nineteen years, these ministers estimated the produce of the lands from all the accidental diversities occurring within that period: having defined the land measure and classed the land according to its fertility, they concluded the average of the several kinds to be of a middling quality and charged it with a rent to the king, of one-third the gross produce; they imposed on the people a tax of one per cent., for the canoongoes*, who were bound to see the ryots, protected from exaction, and the *kullees* or crops from being embezzled or plundered, as public functionaries or executors of their master's royal prerogative. They procured the remittance of a variety of vexatious taxes, "which used to equal the quit-rent of Hindustan," thirteen of which are particularized by Abool Fuzul; besides all those articles which the natives of Hindustan comprehended under the description of syerjekat. He also granted reliefs for distress and a general indulgence to all husbandmen to suit their own inclinations as to the discharge of the revenue, whether in money, or in kind, by estimation or by agreement, according to the various tenures handed down to them by their forefathers; they ascertained the current prices of every article of cultivation, but here unwittingly overlooked the fluctuation in the value of the precious metals. It is admitted by Abool Fuzul that the settlement of the revenue made by these ministers, was less than that of preceding years: the rates of collection were regulated every ten years in advance by an average struck of the ten that had gone by; that is, in the first instance, from the fifteenth to the twenty-fourth year of Akbar's reign. Such was the revenue system of Akbar, as it affected the land: the duties on manufactures which had been levied on the old principle of the tenths, or *asheree*, were now reduced to five per cent. Well might the people of India speak his praise, who knew so well the principle of a wise and good government: his moderation would be known to the remotest hovel of his dominions; he reigned twenty-five years after the first decennial settlement was concluded: the language of his minister was the dictate of the master, "Let him strive to increase cultivation and population, and gain the hearts of all our subjects by a faithful per-

* Revenue officers.

formance of his engagements, and let him consider it as his duty to befriend the industrious husbandman." When we compare it with the Hindu revenue system, we may judge of the foresight of those who reformed the existing practices at the time of his elevation to the throne. It abolished all those complicated burthens which required a certain sacrifice of much time, and labour, and expense to enforce; it dispensed with compulsory services; it was impartial, certain as to the measure, both of land and corn, and money. It was certain also, as far as such knowledge could be expected, as to produce; and the rates of commutation at which such produce should be received. It disturbed no original rights of property, neither of the sovereign, nor his subjects: it taxed no commodities, or articles, but what entered into the daily use and consumption of the rich and poor; whereby it did not exasperate, or drive the great landholders to oppress their vassals or cultivators: it offered neither discouragement to one sort of cultivation, nor encouragement to another: it left no room for injustice or fraud, either in the realization, collection, or payment of the revenue; it left no plea for murmurings by the introduction of novel, or the abolition of established usages; each cultivator or landlord being free to pay, according to any method he preferred. It held up the conduct of the monarch, as the example to his ministers, and to the people at large: finally, it convicted the sacred law of the Hindus of being practically unsound and nugatory; that it was so far good only as it coincided with the previous usages immemorially established by the aboriginal monarchs of the country; of all which results we have even yet abundant proof.

As it might be thought of this impartiality or equality of taxation, that it was essentially defective in principle, it is to be remembered that the landlord can cultivate no more than a certain moderate quantity on his own account, with any degree of advantage: if any chose to cultivate more than he could attend to, his charges would in the long run exceed his profits; it therefore held out no encouragement to an avaricious landlord, and kept in view the prospective interest of the king and the cultivator. Again, the effect of an excessive taxation of the rich, would have been to hold out a premium for a still greater degree of exaction from the underlings of the great landlord; the consequences would have reverted to the state, and all parties would have been sufferers. In this is the striking difference between that direct taxation of income in European countries, where the contribution to the expences of the state would

bear very unequally and grievously on those who had small property, compared with others who were rolling in wealth. In all direct taxation the payment must be regulated on a very different principle to the land tax of India: the introduction of a decreasing tax, proportionate to the diminished extent of each man's property, would have had the effect of an agrarian law, and destroyed that middle, certainly that higher, class of landholders, which interposed between the monarch and his people; which gave as much confidence to the one as to the other, in all concerns of general interest and importance. Akbar found these great landed proprietors; he found also others, with smaller estates. He did not confound either body, he did not deprive them of their rights, or in any way implicate their destruction in his financial measures: what he took in hand he administered to, as a faithful and wise umpire, and dispossessed no one of that inheritance which his fathers had left to him, however acquired.

What a contrast to the zumeendaree system of Bengal, a class created by Lord Cornwallis, and crushed almost in the birth? the offspring of an illegitimate parentage, it shewed but feeble signs of life, because it had no claim to that ancient native birthright which distinguished the great landed proprietory class of Akbar's empire; it was impossible that it should have come to honor without the vital qualities of a pure unquestionable origin, in the country to which it was proposed; it had therefore no supports from within, and the government conceiving it imprudent to invest it with any, to which it could not assert its claims, the ryots witheld their rents from the zumeendars, thus involved in inextricable difficulties and final ruin. The lesson to be taken from Akbar's measures is this: either not in any wise to innovate, or to propose and carry into effect the most complete reform of abuses, whatever may be the first apparent loss to government.

Amidst all the confusion that followed upon the disorganization of the empire in the two following centuries, by the rise and predatory devastations of the Mahrattas, and various aboriginal tribes, the whole of the provinces subject to Akbar's sway attest the excellence of his plans, by the observance of many usages which he enjoined or enforced, wheresoever they have not been superseded by those of the Mahrattas; and it is no less remarkable a commendation, that this system was extended by Mulik Umbur to other parts of India where the name of Akbar had only reached by report. The great outline of Todur Mul's and Moozuffur Khan's revenue management was

carried into the Dukhun and Konkun, as well as over the southern provinces of Telingana, where the Moghul authority had never yet been established. In questioning natives regarding the financial settlement of this enterprising and sagacious Abyssinian, I have been told by all those intelligent landholders who have preserved any records of their estates, that the principle was in every respect the same, and the consequences have been acknowledged with equal gratitude, as they are now seen to have been elsewhere overlooked to the manifest injury of the agriculturists.

Here it may be proper to note, that the system of the Brahmins had given occasion to many offices which did not stand forth so prominently in the days of the Moghul emperors, prior to Humaioon's accession. Those in truth were the days of terror and extirpation to all the Hindu princes and dignitaries, whatever went forward was unperceived, and unheeded, because the Moghuls were too much occupied with conquest and conversion,—the people too much engaged in providing for their own safety, to protest against the creation of a new class of intermediate agents professing, as these did, the assistance and protection of the lower orders. In the vigorous administration of Akbar, they were passed over in silence, but at his death, they re-appeared on the stage, and have played no inconsiderable part in the turbulent reigns of his successors. Such were the Dessaees, Deshmookhs, Deshpandees, and so forth, of whom we have no account in the revenue records of the first Moghul emperors, not so much because the Moghuls contemned the Hindu institutions and laws, but because these agencies had not then come in to full operation, as since.

In the traditions of a great empire we should probably lean in the absence of positive and explicit evidence to either effect, whether it had once formed one great and uniform monarchy, or were a government compounded of innumerable small republics, to that opinion which the present state of things, the course of past events and the analogous circumstances of other countries, might lead us to believe least exceptionable. The governments of Asia are all despotic : every trait of these governments answers to this portrait. The invidious division into castes, the absence of all judicial proceedings, the castle crowned eminences of India, the courtezans, and the pageants, the courts, the palaces, and the desolate environs of the prince's abode,—all betoken a despotic rule which ill suits, nay, could never assort or be compatible with republicanism in any shape, though it may well agree with a spirit of faction ready to break out as opportunity

permitted. Thus the true master-key to the whole political constitution of India is to be tested: for the institutions and laws which cannot by any force of reasoning or construction be explained on the hypothetical principles of their advocates, institutions and laws in fact, which on such principle, have neither now, nor even at any time been paralleled, are at once rendered intelligible when viewed in connection with that despotism which has subsisted in the remotest ages, and still prevails throughout Asia. It is of little consequence for what objects the offices or usages which have grown out of an arbitrary government may have been contemplated. A wise prince, or a just legislature, may devise a variety of expedients for determinate ends, and to that effect create offices or establish laws: but a tyrannical master can have no such ends in view. The despot cares not for eventual consequences, he employs expedients for an immediate purpose, and those who are thus subjected to him, resort to any measures which may counteract such purpose, as it is supposed to be prejudicial. In this way arose the village communities, those little republics, as they are termed by Sir Thomas Munro, and Colonel Wilks. "Though probably not compatible with a very good form of government, they are an excellent remedy for the imperfections of a bad one; they prevent the bad effects of its negligence and weakness, and even present some barrier against its tyranny and rapacity*." Could any more conclusive argument be proposed as to the true origin and character of the village institution than this?

Such imperium in imperio, is the most important feature of the disorganization of all good government. There are other indications of it; they are less palpable indeed, but less obnoxious to reform. In the dismemberment of that ancient universal monarchy of the Indian empire, which is the theme of their legends, their mythology, and their traditionary tales, the four great ministers of the state, the *gujaputee*, the *ashwaputee* the *chutraputee*, and the *nriputee*, the master or ruler of the elephants, the commander of the horse, the royal standard or parasol-bearer, and the commander of the infantry, usurped the empire as well as the authority of their master, and parcelled it out between themselves; the former, occupying the North of India, and his capital, Hustinapoor, or Delhi: the second, Rajpootana, Goojrat, and Malwa, his capital at Nehrwalla, the modern Puttun: the third, the Dukhun, or Maharashtra, and Telingana, his capital Tuguru or Deoghur, the modern Dowlutabad: the fourth Kurnata and Draveed, his capital Anagoondee. Those who

* Elphinstone's Report of the Dukhun, and the territories of the late Peshwa.

have been employed in any diplomatic capacity, and deciphered the long inscriptions and titles on the enormous seals attached to the native princes' letters, will perhaps have noriced the use of these epithets or titles ; their allusion to these very ancient ministerial offices, however, may perhaps not at first have occurred to them. All the most valued titular dignities of the great princes of India may be classed under one or other of these heads : and from such data, we might infer, independent of traditionary tales, and legendary poetry, that the boundaries and locality of each minister's government was pretty nearly as above stated. Many other gentlemen have received the same account of these from the natives in different parts of India : Dr. Buchanan in Kurnata, Colonel Tod in Rajpootana, Mr. Sterling in Cuttak, and Colonel Mackenzie in Mysoor and Draveed. There is a considerable difference in the places assigned as their seats of government from that which I have given above ; but that they really did exist is highly probable. Mr. Sterling notices a highly curious passage in the Ayeen Akberry. Speaking of the game of cards, Abool Fuzul observes : "This is a well known game. At first the pack consisted of twelve kings, with eleven cards, dependant upon each, in the following order ; 1st, Ashweput, the king of the Horses ; he is painted on horseback, like the king of Delhi, with the chutter, the alum, and other ensigns of royalty. 2nd, Gujput, the king of the elephants, is mounted on an elephant, like the king of Orissa. 3rd, Nurput, the king of men, like the king of Beejapoor ; he is seated on a throne," &c. The chutraputtee is not mentioned. Hence it is probable that the remembrance of these ministerial dignities was handed down from age to age, and familiarized to every one by the game and pictorial resemblances. In another part, Abool Fuzul says : "the insignia of royalty are four in number, the aurung, or throne ; the chutter, or canopy ; the sayuban, or aftabgeer, a species of umbrella ; fourthly, the kokebah, or stars of gold and silver :" it is probable these were under the custody of the four dignitaries of the empire.

This dismemberment was followed up by further disorders, when each of the nobles or chiefs possessed himself of as much as he could grasp within his reach, and India, which once acknowledged one law, was subdivided indefinitely into petty lordships and states having no common interest, or so much as intercourse with each other. Hence the provincial dialects, which derived from the same language, could with difficulty be recognized in the mouth of the poor peasant, as having any sort of relationship to each

other: anarchy, the natural jealousy of their chiefs, and dissuetude of communication, precluded a return to the former order of things, though there had been a native prince of sufficient talent and bravery to bring together the fragments of his ancestor's dominions. In this method, the mighty fabric crumbled down, of which we can only now trace the foundations and the disjointed remains: the distinctions, or curious workmanship of some of these, enable us to recognize the splendor and vastness of the ancient structure. In examining some curious Mahomedan buildings at Ahmedabad, erected by the Moghul imperors some three or four centuries ago, I observed that many of the mosques, serais, and ruozus, or mausoleums were constructed from the remains of former Hindu edifices of like solidity, style and beauty: wherever they had fallen down, it appeared that large fragments were ornamented with the same minute and curious carving and figures which are to be seen on the wrecks of the ancient cities of Madura, Nehrwalla, Anagoondee, Gairsopa and Chundrawuttee; also in a more perfect state at Aboogurh. These fragments were smoothed and cut, or fashioned by the Mahomedans with the Hindu carving inwards, and so might have been altogether concealed from view till the lapse of ages brought them to light, and showed whence the Mahomedans had got the original pattern of those splendid and graceful buildings which were the pride of their Sultans. In my subsequent residence in India, in Belgaum particularly, I likewise observed that the Brahminical temples, and the forts built under worshippers of this persuasion, are constructed of remains of former Boodhist temples which were not treated quite so unceremoniously or indignantly by the Hindu architect: they are seen built up, or thrust in, pellmell, indifferently with any other materials, though how far this practice may go back, is hard to say: for one ancient building consists on the ground floor of a curious hall, or temple of black granite, supported on four massive pillars, of most curious and beautiful workmanship, surmounted by a flat stone roof: on taking down a broken pilaster on the outside to make some repairs, it appeared that the walls surrounding the principal chamber were hollow, or rather filled up here and there with blocks of stone, and old mutilated pillars, thrown in at random, to stop up the vacuities: where the outer face of the stone was altogether plain, the interior presented a number of mouldings, ornaments and figures, not running parallel, but at an angle with the edges of the stone, which the stone-masons could scarcely have sculptured for the mere

amusement of throwing away. The date of the construction of this, and some other contiguous buildings, appears, by two inscriptions in Halla Canarese, in my possession, to be A. D. 1201; ninety-two years previous to the first irruption of the Mahomedan armies into the Dukhun.

These particulars may be considered as characteristic of the practice of the various sects and nations who have successively occupied the political arena: the Hindus, whether Jyns or Brahmins, built in the old materials of the buildings they had destroyed into their new edifices, without concealment or symmetry, being altogether indifferent to appearance or opinion: the Mahomedans employed them also, but concealed their antiquity and the place whence they had gotten them, squaring all to their own notions of propriety, and solidity. Time has thrown down this ornamental facade, and discovered the idolatrous memorials of a by-gone race, known only from tradition: such are the parallel circumstances of the magnificent architectural monuments, and the civil institutions of India, as a component part of Government, such their successive modification. In the beginning of Indian monarchy, these fragments were all disposed in one uniform method, in their proper places; standing out, some as humble unpretending decorations to a great and magnificent work, embodying thousands, which individually, attracted the admiration of the passenger, though they formed a very insignificant place in the general structure, now only seen in ruins.

The whole of the petty states and all the extensive governments into which the country is divided, were anciently compacted together in this very manner: they all retain the character, more or less discernible, of the first architectural design: to understand them we must consider them in such assemblage, and then in the successive changes they have undergone under workmen of different tastes, and various skill: the result will be a conviction, that no advantage can be anticipated from a cursory, nay even the most scrupulous survey of existing usages, or those which have supervened since the Mahomedan or the Mahratta conquests, without adverting to their original objects. In their spirit, all the parties who have been engaged here, are as much opposed to each other, as the republican officers and Emperors of Rome, the Norman barons, or the Saracens of the west, to the Jewish law-giver; but they could not, indeed they dared not, set aside what they found ready to their hands: they departed not from that very course which has occurred in all other political changes throughout the whole period of history, in

every other portion of the globe. The seeds therefore of that anarchy, the hotbed itself in which they were sown, a despotic monarchy, was coeval with the first constitution of Indian government. When the season came for each to spring forth into life, they attracted little or no attention, being lost in the superior grandeur, and stateliness of the old institutions; but in process of time they have so completely overgrown the scattered ruins of the first monarchy, that it is with no little difficulty we can be brought to believe they are not the constituent and essential ingredients of the government itself.

Such, whatever be the present condition of the petty states, the Hindu dignitaries and customary officers of religion, revenue, and police, was their origin; and we see them starting forth into publicity as the power of the monarchs was withdrawn, or the original character of the first government was obliterated, or forgotten. There is no mention made in the very old grants of land, discovered by our countrymen, of Meerasdars, Zumeendars and Wuttundars*, no long lists of officers as at present, pretending to rights in the soil and revenue, independent of the pleasure of Government; no village communities, nor peculiar rights vested in the Patels and Barabulotedar†. All the princes and chiefs and landholders there, avow their allegiance and duty to the one great sovereign of India, all hold their lands of him, and carry on every measure in his name; they all admit their obligations to pay the just rent or revenue required by their sovereign, who cannot dispossess them of lands once given away, except in the event of treason, or rebellion, or some flagitious crime punishable by confiscation of goods: then the land reverted to its first master, as it does every where else, which is a sure and unanswerable proof that the first property in the soil was considered to belong to him, who exercised the chief authority in the state; the prerogative of confiscating property or showing mercy belongs to that power alone which occupies the throne, as the vicegerent of the all-powerful Being to whom all are subject. Show then where these prerogatives reside, and it is easy to show also whence the sovereign authority emanates, and in whom the first right of property was vested.

Further, as we descend in the annals of history, the Hindu law and written records of past events still observe the most profound silence regarding any rights in the soil, but those above stated.

* Hereditary proprietors, landholders and freeholders.

† Village fiscal or mayor, and corporation or officers, subordinate to him.

The zumeendar's, or Government officer's claim to service, but to no share in the revenue or land; the village community is still imperceptible. At length, at the period of Akbar's death, the seeds of rebellion break forth anew, the crafty agents of the present Hindu superstition foment dissensions by every method they can devise; the people recur to every pretext they had seen in operation in the great contest of the higher orders, and finally established the village communities as a remedy for disorders, and a security against their oppressors. The short-lived rulers, their ministers of a day, gladly accepted the engagement of a revenue settlement from the village, collectively with the patel and village officers at their head: they were content to resign all those police duties into their hands, which devolved on the state, and could no where be so well attended to as by the peers and neighbours of the litigants: it left them at leisure also to abandon themselves to every species of debauchery, to pass their days either in apathetic indolence, or conquest, or plunder: whether the village *republics*, as our countrymen are pleased to style them, had any real existence before Humaioon's time, is extremely doubtful; that they are far from being universally prevalent, even now, is a sure indication that their origin is comparatively recent: and so also of the Meerasdaree, Kanyatchi, Junmum*, or such like rights, as they are understood to be held by the natives, and by many British revenue servants: for all these originated with the same order of things, and at the same period.

We come now to a new æra in the revenue management of India, subsequent to the death of Akbar at Agra, in 1605, after a glorious reign of forty-nine years and eight months. The partition of the Dukhun between the Nizamshahee and Adilshahee princes, the former having their capital at Aurungabad, the latter at Beejapoor had been the means of introducing a distinct system of revenue management into the respective territories possessed by each state, which may be very briefly and easily explained. The Dukhun which A. D. 1293, was wrested from the Mahratta, or Rajpoot princes of Deoghur, in the course of fifty-three years, became a distinct sovereignty, entitled the Bahmunee, commencing in the person of the first king Allaooddeen Hoossain Gungoo Bahmunee, which may give some general idea of the rapidity and extent of the Mahomedan conquests. In the course of the next century, A. D. 1490—1507, the Dukhun was still further subdivided into three distinct sovereignties, Beejapoor, Ahmednuggur, and Golkonda. The first

* Several terms significant of Freehold perfect and unalienable.

was called the Adilshahee, the second the Nizamshahee state; the first King of the Bahmunee dynasty, shortly before his death, had distinguished the Dukhun into four principal divisions: the district including the capital, extending from Koolburga, as far west as Dabhol; and south, as far as Raichoor and Moodkul, was placed under Mullik Seifooddeen Ghooree: the tract comprehending Choul, or Chewul, on the sea coast, and lying between Jooneer, Dowlutabad, Beer, and Peitun, being the territory of Marhut or Maharashtra, the king committed to the charge of Mahomed Khan the son of his brother Ameer Alee; on the north-east, Mahoor, Ramgir, and a portion of Berar were entrusted to Sufdur Khan Seestanee; and Beedur, Indour, Kowlas, and the districts in Telingana, were assigned to the charge of Azim Hoomayoon, son of Mullik Seifooddeen Ghooree.

The conquests of the Tatar princes, the descendants of Timour, and Moghuls in the Deccan were too rapid to be of any long stability. None but Akbar, of all these princes, had given the least attention to the interests of the people. Those possessions which had been acquired by Allaooddeen Khiljee, of the second Tatar dynasty, A. D. 1293-4, were lost to the empire of Dehli by the revolt of the Emperor's dependents in the reign of Gheiasooddeen Toghluk, of the third Tatar dynasty, in 1347. The new and independent government then set up in the Dukhun, was ruled by the Bahmunee dynasty to the year 1489, or 1490, when Adil Khan assumed the insignia of royalty at Beejapoor: at the same time Mullik Ahmed established himself in the sovereignty of the territories under his charge by the title of the first king of the Nizamshahee dynasty. Kootubool Moolk, who exercised the chief authority in Telingana, assumed the style and authority of an independent Sultan shortly after these usurpations, as the first prince of the Kootub Shahee dynasty: the fourth division of the four original Tatar divisions of the Dukhun fell to two other ministers of the Bahmunee kings, who were styled Ummad Shahee, and Bureed Shahee kings: the first prince of the former was Ummadool Moolk, the then governor; the first monarch of the latter, Umeer Bureed a slave who had married into the family of the Bahmunee kings. The Ummad Shahee kingdom was conquered and re-annexed to the Nizamshahee state by Mortiza Nizam Shah; and the Bureed Shahee was conquered by Akbar's troops. Captain Grant Duff, in his History of the Mahrattas, has entirely overlooked the geographical limits of the governments of each of the four ministers, which are marked out

in an especial manner by the language of the courts, and the extent of the political and revenue arrangements of each state; and it appears to me he did so from the circumstance of some cessions in the Konkun, which were made by Mortiza Nizam Shah the 2nd, then king of Ahmednuggur, to Beejapoor in 1636, ten years after the death of the wise regent, Mullik Umbur. These cessions included all that part of the Konkun which had been under the direct management of Mullik Umbur: Salsette, Bombay, and the immediate coast of the northern Konkun from Basseen to Duman, which had been newly acquired by the Portuguese immediately after the death of Mullik Umbur and the regency of his son Futihkhan.

Attention to these political changes can alone enable us to wade through the complicated principles of the Mahratta finance, as it is seen in the distinct provinces of the Mahratta empire. Turning to the general map, we may observe that the Bahmunee state comprehended all the Konkun, exclusive of the Phonda Punch muhal, which reverted, as circumstances might be favorable to rebellion or defection, first to the Mahomedans, then to the Rays* of Beejanuggur, or Anagoondee: politically and strictly, it pertained to the ancient Deoghur government, for the northern boundary of Kurnata is the Toongabhuddra river, and the coast on the same parallel of latitude; that is, from the mouth of the Gungaolee river, in latitude 14° 30′ north, on the west coast, to Kurnool at the junction of the Toongabhuddra and Krishna, thence to Masulipatam at the extreme embouchure of the Krishna river, in latitude 16° on the east coast. Such at least appears to be the geographical boundary in the legendary tales, *Bukhurs*, and *Poorans*† of the Hindus: whatever were the financial measures, if indeed any were ever thought of, they originated with the Tatar princes of Dowlutabad from the year A. D. 1293 to 1347. At least as respects the whole Bahmunee state above and below the Ghauts, this observation is undoubtedly correct.

Next, in the partition of the Bahmunee kingdom, the Savitree river in the Konkun, and the Krishna river in the Dukhun, formed the general line of demarcation of the Nizamshahee and Adilshahee princes, the former having the northern districts, the latter the southern: lastly, on the decline of the Nizamshahee state, and during the management of Futihkhan, the whole of the Konkun then dependant on the Nizamshahee state, revolted, or was ceded

* Rulers, a title of royalty peculiar to Kurnata.

† Historical and mythological narratives, containing some truth with a large quantity of fiction.

to the Adilshahee government, leaving Baglana and Kolwun under a mere nominal subjection to this state, or the Moghul emperor. The coast of the Nizamshahee Konkun from Duman to Basseen, Salsette*, Bombay, and Rewadunda with the village of Chewul, belonged to the Portuguese. The remainder or Beejapoor Konkun from the Savitree river, south to Cape Ramas, was under the Adilshahee king of Beejapoor, from the year 1489 to 1674, when Seevajee triumphantly proclaimed his authority over the whole, by the title of king, at Rygurh, on the 6th June, 1674. From that time, the greater part of the Mahratta empire, the Konkun at least, exclusive of Kolwun, the Portuguese conquests, the Hubshees of Jingeera and the Warree Sawunt's territories, have been under the Mahratta rule, and all the changes in the revenue systems, which have supervened from time to time, have reference to one or other of the following empires, the ancient monarchy of India, the Bahmunee dynasty, the Rays of Anagoondee, the Nizamshahee and Adilshahee sovereignties, the Mahratta dominion, vested in Seevajee, or his successors, or the ministers who exercised his authority. The progress of the most ancient Hindu monarchy has been traced: the spirit of the Bahmunee administration assimilated to that of the Mahomedan monarchs before Akbar: the spirit of the last days of the Nizamshahee was in a great degree like that of Akbar's but is by far the most remarkable as acknowledging and upholding for the first time the village institutions, as the government of the Moghuls under Humaioon did, for the first time, that of the dependent authority of the feudatory lords or military vassals of the empire: before these periods, their existence was unknown, as actors, in the political affairs of India; the revenues till then had been paid into the hands of the persons appointed to its collection by the great king or superior of all, and their assignments paid from the royal or provincial treasuries. There were collectors and accountants, and lords of five, of ten, of twenty, and a hundred towns, who were under a viceroy conducting all the affairs and exercising to a certain extent the prerogatives of the king; but in the general confusion consequent on successive invasions, famines, and defections, the ministers and officers renounced, or threw off their allegiance, and assumed that independence which has been supposed to confer

* Salsette island is known to the Mahrattas by the name of Sashtee; Bombay by Moombaee—the Kistna river, so called by Europeans, is the Krishna, the Toombuddra river, the Toongabhuddra, and the Deccan, so written usually by our countrymen, is the Dukhun or country south of the Nurbudda.

on them an actual proprietory right in the soil; and on the village institutions at a later day, a right or property, distinct and indefeasible, whosoever the sovereign might be. In treating of this subject, I have pointed out where the royal prerogative resided, and by whom alone it can be exercised, or delegated to another. There are also other remarkable proofs of the common, nay universal, assent to the right or property of the first sovereign, in this, that the Moghuls who usurped the sovereignty of the governments they had been appointed to administer, did not style themselves kings, nor did any of the Hindu poligars or zumeendars, in fact, any feudatory vassal or military commander, pretend to that absolute independence of the great monarch of India, which Europeans maintain: they still held and acknowledged, as tributary to him, by his royal mandate, and where they usurped the privilege of coining money, and receiving the rents for their own expenditure, it was in virtue of a belief that their master's possessions had effectually and absolutely devolved on them*. With these introductory notices we descend to the beginning of the 17th century, the last preparatory revolution, may it be hoped, for the intervention of the British ascendancy, for the reform of all preceding abuses, and for the display of a more enlightened and humane policy, which probably will usher in the best and brightest days of its government, and the restoration of a more peaceful influence over the surrounding kingdoms of Asia.

The concurrence of just and well-advised measures, beyond the immediate tract for which they were proposed, may be inferred from the plans of Raja Todur Mul and Moozuffur Khan. During Akbar's reign, Mulik Umbur, once an Abyssinian slave, now raised by the caprice of fortune, to the dignity of a minister, virtually the ruler, of the imbecile and wretched king of the Nizamshahee state, Mortiza Nizam Shah, was neither slow to perceive, nor profit by, the methods which his powerful neighbours employed to consolidate their conquests and attach their subjects to a foreign yoke: he went a little further only, for he provided a remedy for the existing, and

* Until Tippoo Sultan's time such an infringement of royal prerogative had never been attempted or heard of. He indeed thought it a bold step, and Col. Fitzpatrick in his translation of that prince's state correspondence, gives one letter in which the impudence and cunning of Tippoo, respecting the introduction of a new coinage, bearing his, and superseding the Emperor of Dehli's, title, are avowedly employed to make the most of a bad case.—It was only the other day, that the British Government used to coin in the Emperor's name, and unblushingly proclaimed submission to his regal prerogative; having invariably represented the coinage as issuing out of the royal mints, of Surat and elsewhere, though the coin was actually struck at Bombay, Madras, &c.

probable prospective, abuses incident on calamitous times of war, civil dissension or famine, which we may now admire, as a master-piece of prudence, foresight, and humanity, although it is never to be forgotten that it is *but a remedy* for these evils: it is not in any wise calculated to promote that perfect and sound policy, which has the double motive to effect also as much good as it can, while it neglects not to anticipate the precautionary measures to the restraint or supercession of evils.

The first act of Mulik Umbur's government was to abolish all the intermediate revenue agency which had been gradually usurping the character of the farming system; probably it had been connived at by the previous rulers, as a speedier and less troublesome plan of realizing the government demands: officers were appointed with assignments on the revenue, as Desaees, Deshmookhs, Deshpandees, &c., the nature of all which had probably been received by tradition from the first revenue system of the Brahmins, or even their predecessors of the aboriginal Hindu monarchy: whether under that system they were lords of one, two, ten, or a hundred towns, they had now a clear definite assignment in money, with a percentage on the collections. He next determined the actual produce of lands, which he classed under separate heads; arable lands into four sorts, *uwul, doom, seem, charseem;* that is, first, second, third, fourth, according to their productiveness: and the hill lands also, in the same, though somewhat more general, way; he next ascertained the produce, and accordingly fixed the assessment by a fixed commutation *(tusur)*, or price, and measure, once for all: the more lands were cultivated, the higher was the government revenue raised, and the percentage of the revenue officers: their interests declined with the decrease of cultivation. Humaioon and Akbar had acknowledged the military zumeendars' titles. Mulik Umbur made the patelships and all revenue offices hereditary, but in doing so, constituted them the bounden securities for the full realization of the government dues, which it does not appear, they had been before that time: as they were responsible to government, the people held the patels and other revenue officers responsible also to them, for their security, and thus drew down upon themselves those grievous exactions which do not enter into the account of government, or in truth form part of the government receipts. When at any time the revenue officers' receipts were brought to light and seized upon by the state, the revenue officers had recourse to new exactions for their personal labour, and the ryot was taught to

believe that it was the government, and not the revenue officers who had plundered or oppressed him. Mulik Umbur invaded no private property or rights of occupancy, whether the ryots held by Meerassee, or such other description of hereditary tenure, whether by absolute free grants from former kings, still he meddled not with it; and it is to be believed therefore that the construction now put upon Meerassee right is perfectly novel. It involves no more actual interest and property in the soil than before: that is a copartnership which is by ancient compact, that the ryot shall hold and be permitted to transfer his land, so long as he discharges his obligatory rents, but then always with the actual or implied assent of the sovereign, not the village officers, or village community, nor in fact any person but the sovereign himself, or his viceroy. Had Mulik Umbur and Todur Mul so viewed that right, they could not have introduced the land measures, and increase of rent, upon increased cultivation, which there is no doubt they did, although what was once fixed, was once for all fixed, as the revenue of improved land.

The very strong resemblance of Mulik Umbur's plans to those of Todur Mul, has led Captain Grant Duff into an error in supposing that Todur Mul's plans extended to India, in the reign of Shah Jehan. They extended to three districts of Orissa indeed, but no further in the peninsula; by Meean Rajoo's or Mulik Umbur's instrumentality they were extended, as to the general principle, throughout Kandeish and the Mahratta empire; and they were enforced by Suffee Khan and Moorshed Koolee Khan, subsequently, in the Dukhun; as they became known also through Dadajee Kondeo in the Karnatic and Tanjor. Mr. James Grant in his political analysis, says, "the lands, according to Todur Mul's plans, were assessed in the first instance with reference to their fertility, in a proportion varying from one-half to one-seventh of the gross produce, according to the expence of culture or the description of the article cultivated. The government share was then commuted for a money payment; and in time, when a measurement, classification, and registry, had taken place, the regulated assessment was fixed at a fourth of the whole produce of each field throughout the year." The excellence of the two schemes was this, that they considered the interests of the state and the cultivator inseparable: they held out no premium to the abandonment of one field for the cultivation of another, whose produce was less known; they obviated the capricious desertion of lands on false pretexts, or any slight grounds of dissatisfaction; they precluded deception on the part of the ryot,

or overcharge on the part of the revenue officers; and in fine the ultimate object of both, was the due realization of a certain amount from a province, which they might reckon upon getting at stated intervals: one field with another, one village with another, one district with another, yielding on the aggregate as much one year as another, without reference to the accidental increase or decrease of cultivation, and the absence or neglect of any one cultivator; which equalized a burthen that had been laid on all by previous despotic governments, to make good deficiencies with which the people were unacquainted, and could by no publicity be brought to understand or assent to. On the whole, it may afford us a very instructive lesson how much further the influence of the British name and example might hereafter extend, than to the geographical limits of our immediate possessions. May we have no less attestation to its forbearance and wisdom, if we have no better than that of Todur Mul's and Mulik Umbur's fiscal regulations to their successors.

Mulik Umbur's assessment extended from the Veeturunee river to the Savitree river, the Hubshee's territories excepted. Dadajee Kondeo's assessment, very partially, throughout the Soobhadaree of Dhabol. At the termination of Seevajee's reign, and his son and successor, Sumbhajee, the ancient practice of determining the revenue was superseded by the land measurement termed Beegaonee*. The land measuring rod of Mulik Umbur and Dadajee Kondeo, or his successor in that office, Anajee Dhuttoo, was identically the same, or five cubits and five spans, that is, five and five-sixth cubits, there being six spans or *mooths* to the cubit or *hustu;* that is, $5\frac{5}{6} \times$ 19.54893 inches, $=$ 114.03542 inches English. I have explained in the fullest manner in my essay on the weights and measures, and their relation to the primitive standard, that the length of this cubit is to be considered exactly the half of the length of the pendulum, vibrating seconds at the temperature of $39\frac{1}{2}°$ at the level of the ocean, in latitude 45°, which is, as above stated $=$ one-half 39.09785 inches English: the superficial measure called the Beegah is as to the measure, very different in different places, but the lineal measure or standard which determines the length of the *kathee* or measuring rod is identically the same. The measure used by Todur Mul was a square of sixty Ilahee guz, the same as used by Noorshirvan in Persia. It appears from Abool Fuzul that the Hindus had made some rude attempts at measuring the land before

* Measurement by beegahs, varying in superficial extent with the length of the customary linear measure.

Akbar's time, with the *tenab*, or *usul*, which was a rope of sixty cubits, and in some parts of Persia, this measure is still used. This last Arabic word has the same signification as the Hebrew word khebel, and the Chaldee *asla*, a rope, a cable or measuring line. The use of this is said in the Kamoos to have originated with the ancient kings of Persia, in place of which they afterwards introduced the chain, because rope was subject to great difference of tension. Whether we are to understand that the sixty cubits, herein specified, are the same as the sixty guz of Noorshirvan and Akbar, it is certainly doubtful, though probable, from the frequent misapplication of words: perhaps we should understand the word cubit (diraa) there used, to be of the same length as the guz: the length of that guz was $\frac{24}{25}$ ths of the pendulum = 33.5125 inches; the square of sixty guz = 3119.7 square yards. The Mahratta beegah is a square of 20 rods, that is, a superficial measure of 2280.784 inches English = 4013.87 square yards: the beegah of Guzerat is a square of 20 gunthas, each of five cubits; that is 5 × 19.54893 × 20, squared, or which is the same thing, 100 cubits, or 1954.893 inches squared = 2948.77 square yards. These three are the principal and most extensively used land measures throughout India.

A determinate land measure and a better knowledge of meting and weighing corn and other produce, were among the advantages of the new assessment: the removal of doubt as to the amount to be levied was the greatest gain to the ryot or cultivator; the fixing of the amount to be realized, or revenue of the state in money or kind, at the option of the subject, was the greatest benefit contemplated by the financiers themselves. When we view the subject in this light alone, we cannot but be struck with the inattention that has marked the British revenue officers' proceedings to the first principle, which regulated the one and the other in old times. This prescribed a law to the prince, in the justice and liberality of which the people could not but acquiesce, and with gratitude also. Without adverting to first principles, what could have been anticipated, but the confused and novel fancies of every hasty speculator, who brought what he conceived, additional improvements to a vicious system? The old man can tell us at the verge of the grave, that there is nothing new under the sun, what has been, will be, and what we now see, was, as to the great and essential principle, the same in all times past, with less of error and confusion heaped on it, with less of sophistry or plausibility to recommend its defects to acceptance, or detract from its real excellencies.

Before the period of these financial measures, in the 16th century there were neither hereditary revenue officers, nor claimants of direct property in the land, nor zumeendars, nor military feudatories, nor patels, nor village institutions, nor fixed land measures, nor classifications of arable and hill lands, nor that system of meting and weighing the produce, which we now find so generally prevalent, nor lastly, a commutation of the revenue for a money payment. First the king levied his rents, through the intermediate agency of his servants and then, himself: that agency was very limited; the ryots acknowledged the privilege of the usufruct by the payment of a moderate rent, the extent of land was estimated first by the oxen, or ploughs necessary to plough it; then by the quantity of seed requisite to sow it, then by the estimate of its contents, lastly, by actual rude measurement with a rope, or eventually the more correct rod surveys. The villages were at first assessed in separate lots, in kind; then in the whole lot (koomula); lastly, under Mulik Umbur, Todur Mul, Dadajee Kondeo, and Anajee Dhuttoo, by the classified lands, which occasioned the distinction, or first deterrement of Meerassee rights, made such distinctions indispensable, and rendered the appointment of patels and koolkurnees equally so. It made *Meeras*, or *Wutun*, as it is called, a desirable property, because it secured or guaranteed the perpetual or conditional usufruct of lands that had been long in cultivation, whether held by ancient or prescriptive right of occupancy, and a priority of claim in remissions, indulgences, and right of citizenship; if I may so express it, before all tenants at will, however designated.

It is not a little remarkable that the same two distinctions occur in all countries: among the Romans there were the Coloni, and the Villici; in the Domes-day book of our own country, there were the mesne lords and villeins, who held, the one, Book, or Bokland, or land which had been registered and confirmed to them: the other Folkland, that is land holden without writing. Lamberd, in his explication of Saxon words (subverbo, *Terrâ adscriptis*) says that land, in the time of the Saxons, was distinguished by either of the above terms. This Bokland, he says, was held with far better conditions, and by the better sort of tenants, as noblemen and gentlemen, being such as we now call strictly freehold; but the latter was commonly in the possession of clownes, being that which we now call, at the will of the lord. Freehold is sometimes taken in opposition to Villeinage*. When we proceed to the more exact

* Bracton, lib. 4, cap 37, 38.

definition of freehold and copyhold, or the Bokland and Folkland of the Saxons, or their antetypes the tenures of the Coloni, and Villici of Rome, we perceive a still more striking resemblance to the tenures of India arising out of the same political events, after the Roman empire had arrived at the summit of its power, and had began to dictate laws to the whole of the then known world. As the more interesting and probably the least known to our countrymen in India, of the two, I take the Saxon tenures and the changes which supervened after the Norman conquests. The Gothic nations, and after them, the people of England considered that cultivator *Francalen*, a freeholder, who held his lands for himself and his heirs, without homage, fine, fealty, service, or any acknowledgment to his liege lord, beyond the ancient and proper rent; this patrimonial property was Francalend, or Allodium, in contradistinction to tenure in Villeinage, which is a base tenure, so called because it was holden at the will of the lord, or of him who also rented out the soil, according to the pleasure and at the mercy of the owner: but in the time of the last Roman emperors, the freeholders took example from the precedent then set them of arrogating an absolute property or *plenum dominium* in the soil: as we see *rem dominicam* applied in the Roman civil law subsequent to Justinian, to that absolute property which the emperors claimed as holding of no superior, a purely fictitious subterfuge for the benefit of their heirs. So also after Charlemagne's time, *Res Dominici Juris*, or *Domanium*, signified the king's lands in France, appertaining to him in property*. In the like manner it was used in England. "Howbeit we have now here no land (the crowne land only excepted) which holdeth not of a superior. For all depend either mediately or immediately of the crown: that is of some manor or other belonging to the crown, and not granted in fee to any inferior person, therefore no common person hath any demaines simply understood. For when a man in pleading would signify his land to be his own, he saith, that he is, or was seized thereof, in his Demaine, as of fee†;" whereby he signifieth that though his land be to him, and his heirs for ever, yet it is not true Demaine, but dependent on a superior lord, and holding by service or rent, in lieu of service, or by both service and rent.

* "Quia Domanium definitur illud, quod nominatim consecratum est, unitum et incorporatum Regiæ coronæ." Chopinus de Domanio Franciæ, sect. 2, plegem sequendo 3. cod de bonis vacant. libs. 10, &c.

† Littleton, lib. 1. Cap. 1.

Hence arose the various constructions of freehold and copyhold property, which we may find fully explained in Bracton. In lib. 2, cap. 9, he says *liberum tenementum*, or freehold, is that land or tenement which a man holdeth in fee tayle, or at the least for term of life. Britton defines it a possession of the soil, or services issuing out of the soil, which a freeman holdeth in fee, to him and his heirs, at least for the term of his life, though the soil be charged with free services or others; copyhold, *Tenura per copium rotuli curiæ*, Tenure by copy of Court Roll, *Folkland*, came to signify all land for which the tenant had no written grant, or for which he could refer to no other document, but the copy of the rolls made by the steward of his lord's court; against this, it was the duty of the steward, to enter in his books, the tenant's name. Fitzherbert says, the word in question, copyhold, is but a new name; it was land held not simply at the will of the lord, but according to the custom of the manor; so that if a copyholder break not the custom of the manor, and thereby forfeit his tenure, he seemeth not so much to stand at the lord's courtesy, for right, that he may be displaced head over head at his pleasure. These customs of manors are infinite, varying in one point or other, almost in every several manor; first, some copyhold is finable and some certain: that which is finable, the lord rateth at what fine or income he pleaseth, when the tenant is admitted to it: that which is certain, is a kind of inheritance, and called in many places customary, because the tenant dying, and the hold being void, the next of the blood paying the customary fine, so many shillings for an acre, or other fine, may not be denied his admission. Secondly, some copyholders have by custom the wood growing upon their own land, which by law they could not have. Thirdly, copyholders may be such as hold by the *verge*, in ancient demesne, and although they hold by copy, yet are they, in account a kind of freeholders, for they are liable to the same forfeitures, and claim to the same benefits as freeholders. Lastly, there are others, who hold by a common customary tenure, called mere copyholders, who enjoy no such privileges, as any of the foregoing tenants, but may be ejected at the will of the landholder on refusal to pay increased rent, or perform service.

In the foregoing sketch of the Saxon tenures and the changes that supervened, in the construction of Bokland and Folkland, Freehold and Velleinage, we may trace the resemblance of both to the Indian landed tenures from the more perfect and simple form, to the various abuses by which one arrogates a property, as of

dominium, perfectly independent of all fine, homage, fealty, rent, or service; while another possession is on the true ancient principle of freehold, but its occupant denies his obligation to pay homage. A third possesses a copyhold on the condition of observing the customs of the manor, although considered and treated with, as a freeholder; these three classes are the military zumeendars, or Nankars; second the Meerassees, Wuttundars or Kanyatchikars, who have freehold of the better sort; others having copyhold estates descending from father to son, on fulfilment of the manorial customs. In the Mahratta empire, the zumeendars had their origin in the most turbulent periods of Indian history, and began to be known and dreaded as a powerful body in the early conquests of the Brahmin princes, who style them Kshutriyus, (the military barons.) They again re-appeared in the time of Sheer Shah, but were for a while kept under subjection, not having gained sufficient political strength till the reign of Shah Jehan, from which period they encroached more and more upon the power of the Moghul emperors till with the intervention of foreign invasions, they occasioned the entire subversion of the constitution of this ancient monarchy. The second class subsisted under the first sovereigns, but admitted their tenures and customary obligations whatever they were, whether of service, or fealty, or rent, or homage; but this class in the lapse of ages has been for the most part ejected or ruined, or supplanted by the third, or copyholders, inheriting by the custom of their manors. Holding by such tenure, they have paid the increased land tax of the Brahmins and Moghuls, the policy of which it is by no means my intention to advocate, though the parallel of these and our own national institutions and history will better explain the true nature and origin of the present Meerassee rights, than any exclusive references to Hindu law books, or local customs of particular provinces.

It is not the least important part of this inquiry that it concludes the great body of the better description of landholders under the same unqualified obligation to the state, of some sort; and it will be found that homage is the most essential of these dues. Wheresoever Meeras is not of the nature of ancient freehold, this homage is due, that is, a nuzur or fine on entering upon it, whether in the person of direct, or collateral, heirs: and a greater fine, where Meeras is first conferred, or is sold out of the family: besides which, the consent of the government as a party to the transaction, is in these last cases indispensable. Having examined a great number

of papers on this curious subject, I believe that all lands held according to the nature of Meeras agree to the Saxon : but the tenant at will, *(Sookwustoo,)* and the greater part of the Wuttundars and Meerasdars of the Mahratta empire, mere copyholders, having nothing to show, but the village rent-roll, the descent of this copyhold property from father to son, is on condition of fulfilling all those obligations and services to the state which after the death of Mulik Umbur were transferred to the village communities.

We now enter upon the description of the land tenures of the Konkun, which are either considered of the nature of Meeras, or Wuttun, that is, hereditary property charged with a fixed *dhara*, or service, and *urdhel;* all the Meeras, or Wuttun of the Konkun is of the nature of the Saxon copyhold, with certain obligations to the lord of the manor above described. Some few obligations are of the nature of service. The principal renters, of the first description are the Gaonkars, the Khotes, Koolkurnees, and Patels ; of the second, the Dharakurees, Khutelees, or Koolarug cultivators; the Meerassees and Wuttundars (in this capacity, Wuttundar Khotes, Koolkurnees and Patels have a distinct right for that property, so held, as *Wuttun*), have no true freehold property, according to its first acceptation, though they enjoy certain privileges of freeholders. All that I could learn after the most diligent inquiry with respect to these rights were, that they derived first from the Nizamshahee and Adilshahee kings; some, (a very few,) from the Mahratta government, but that neither Patels, Khotes, Meerassees, Wuttundars, Koolarug or Dharakuree tenants, had any title to property of older date than these princes. By the confusion of the distinct claims or rights of the Khotes, as bound to certain service and homage to the Beejapoor state, and their rights as Wuttundars, a great deal of misunderstanding prevailed when Mr. Dunlop was collector, and not being supported in his recommendations by government, the consequence has been a confirmation of rights over the ryots, which they, the Khotes, had usurped, and an exemption from services and bounden homage which they had very unjustly laid claim to. The particulars I shall state more at length hereafter.

The nature of perfect Meeras appears to be this, that it is saleable, and such property is found to a small extent in the Dukhun, and in Khandesh, though it is very questionable how far the right has been exercised without the consent and privilege of the state. Whether disposed of, or transferred to another, the first possessor was charged with the rent, and such transfer became void unless

the rule were recognized by all the heirs or claimants, and the officers of government. Such Meeras was liable to sequestration for arrears of rent, till this deed of sale was formally executed before all these parties: without the consent of all heirs and co-partners, it could not be sold; but if all declined to pay the government demands on it, the property reverted to the state, as it *occasionally* did so also, in forfeiture, for treasonable conduct of the individual holder. The nature of the *wuttun* or *meeras* of the whole Konkun is an assignment for service or lease for rent, hereditary, unalienable, unsaleable, but for life or a term of years, though it is frequently mortgaged for the term of the possessor's life, and has been even sold, though contrary to all acknowledged custom. It does not appear that the consent of heirs is necessary to such deed, though it has frequently occasioned the ejectment of the lawful heir either from his neglecting to resume his property, through the greater cunning, or actual occupancy of the person to whom it was mortgaged, or the collusion of the Mahratta government and its revenue officers. The Khotes appear to have been officers appointed by the Beejapoor government, and to have had no existence before that time; their tenure prescribed certain service, and entitled them to several privileges and exemptions: having great power in their hands they have gradually dispossessed all classes; the true Meerasdars of their hereditary lands, as well as the Hindu officers, the Desaees, and Deshpandees of their plunder and usurped acquisitions, and annihilated in many palpable instances the humble but useful tenantry which was put in operation by the same government at the same time.

The first introduction of the Khotes, as I have learnt from an ancient inscription, and many kowls, or grants for the occupation of new land, was in the year of our Lord 1502, when Mustapha Khan was deputed by Ali Adil Shah, first king of Beejapoor to administer the affairs of the Soobahdaree of Dhabol, extending from the Savitree river to the Gurnyee river, the southern boundary of Salsee. In many of the kowls, the Desaees, Koolkurnees, and Deshpandees, about that period, are confirmed in their *Wuttuns*, from which it is to be supposed that these offices had been some time in existence, although they were merely looked upon as agents or poligars, who had usurped certain privileges which, for the better realization of the revenue, and in view to the conciliation of this troublesome but useful class of revenue agents, the Beejapoor government thought it necessary to enter into such recognizances. In

these documents it runs thus:—Such and such person, Desaee, or whatever it might be, having accepted the offers of government and notified all his just claims, is confirmed in his *Wuttun*. Beyond the above limits there is no account of any Khots, though some Mahomedans, boldly presuming upon the supposed ignorance of the collector and his servants, have set up some absurd claims to this title; arguing that *Khot* means farmer, which in strictness it does, and that as they had the farms of villages from the Peshwa's farmers, or contractors, they had a claim over the ryots of their villages equal to the *Khots* of the old Soobahdaree of Dhabol. From their interpretation it was concluded by some of the Revenue assistants, that the Khots of Beejapoor were also to be reckoned as mere farmers, a very dangerous and foolish concession, which favored the pretext for the continuance of the farming system. Mr. Duncan in his report on the Island of Salsette, remarks that no patels were known in the Portuguese territory before the time of Kundojee Mankur, nor is there any reason to believe that an office, of so important and extensive use in the present revenue system, could have been overlooked in the Hindu or Mahomedan books, had it had any real existence before the time of the Brahminical code being published, or the fiscal regulations of Akbar, and Mulik Umbur. With the latter prince it began to assume a characteristic and settled form. It is to be presumed therefore, that the Khot was another word for Patel, his office intended for the same express objects, to conciliate and superintend the ryots, to assist the government in the collection of the revenues, and by what the Mahrattas call, *soundul*, a system of distribution, apportion also the demands of government, or losses by calamitous seasons, or events, to all the ryots in strict relation to their circumstances, necessities, and lands.

In the abstract there are, therefore, three descriptions of land tenure, 1st. That of the Khots, Patels, Gaonkurs, and village or district officers, charged with service; the true lineal descendants of those first appointed by the Moghuls. 2nd. That of Khutelees, Koolarug, Dharakuree, or Meerasdars, the true lineal descendants or heirs of the original copyhold proprietors, which, as well as those of the former classes, were first introduced by the Beejapoor, and Nizamshahee princes and called Wuttundars: 3rd. Urdhelees, tenants at will, mere copyholders, as described in the foregoing sketch of Saxon tenures, the same as the *villici* of the Romans, and the Ceorles of the Saxons. There are, it is to be observed, many Khots, Patels, Gaonkurs and other village and district officers charged

with services, as holding on an inferior description of tenure, by grants on escheats, or mortgaged property lapsing to the state by default, or non-appearance of heirs, and this is burthened with the very same obligations as the true tenure, and is hereditary meeras, (or *mouroosee*, Arabic) as the occupants term it, but it is neither considered so valuable by the occupants, nor the natives in general, nor was it so esteemed by the native governments. The reason is to be found in the characteristic timidity or superstitious reverence of the natives to the received tenures of the land. Nothing is supposed by the Hindus to entail so great and grievous a curse as the unjust seizure of land, or its alienation from the first lineal heirs of the occupant. It was always customary therefore with the native princes, even the most reckless and unprincipled of them, Bajee Rao, the late Peshwa, to constitute all persons to such lapsed Meerasee property, or *wuttun*, whether Meeras in the highest degree, or Meeras as it has been above described to subsist in the Konkun, with infinite reservation to the heirs, should any such turn up hereafter; or to their submitting to the terms required of them by those who held their property in mortgage, or on their behalf.

Upon the same principle the Khutelee or Dharakuree, or Meerassee, who neither held his property by descent, nor investiture from the Mahomedan governments of the Dukhun, was considered inferior to the proprietor who derived his claims from the first copyhold proprietor by descent: there are therefore a great many of the two first classes of persons, Khots, Patels, Dharakurees, &c. who are not wuttundars, nor have any such privileges, yet subject to limitations of recognition, the dues of services, rent, &c. which were obligatory on the hereditary cultivator, or wuttundars, being, in a far stronger degree, binding on those holding by the less ancient title. It might be said therefore, throughout the whole Mahratta empire, whether in the Dukhun or Konkun, there were strictly but three kinds of tenure, true merass, originating with the ancient monarchs of India; Meeras originating with the Nizamshahee and Beejapoor governments, entitled *wuttun*, either for service or rent: Third; Doolandee, oopree, or urdhelee tenure, originating with the late oppressive taxation and civil dissension or wars of the Mahrattas; to which in after times were superadded the subordinate distinctions of the first and second tenure, which was Meeras of inferior value, both as to antiquity, title and acknowledged right. The only kind of hereditary property to be found in the Konkun was that which came under the second head, and its two distinctions; all other cultivators are mere tenants at will.

To recapitulate the whole in the most explicit terms. Such tenures of land throughout the entire Konkun were of these three kinds: first that derived immediately from the state, which therefore was responsible to it, or to its officers, for the service or revenue with which it was originally chargeable; this was, and still continues to be hereditary, (mouroosee or wuttun*,) frequently mortgaged, and has also been thrown up, though it is not saleable without the general consent of the family and heirs, and not out of the family, without the consent of the ruling power: it is not liable to other service, or strictly speaking, to other exactions of any kind, belonging exclusively to the members of that family, *Kool* or household, in whom it was first vested. The tenure of meeras is inferior only to that ancient and most valuable description of property now known throughout Peninsular India, which doubtless originated with the kings of Beejapoor and Ahmednuggur; a second also, though called Meeras, because hereditary, is certainly not strictly such, nor accounted *wuttun* or patrimonial inheritance, being neither saleable, nor transferable, though it is frequently mortgaged: still subject in every sense, to restitution to the heirs of the first proprietor, and ad *interim* charged with every claim of service or rent: it derived also from the state, but at periods subsequent to the first settlement and appropriation of the land, either from meerassee lands which had lapsed to the sovereign by the extinction of the families of their first occupants, by escheats on the subversion of former dynasties, or new assignments on wastes, conferred on new proprietors. In some places near the coast this last is called Silotur, and is more frequent about Sanksee, Salsette, and the north Konkun. This description of Meeras, however, not having the sanction of antiquity, and being subject to many written recognitions to the state in all cases of descent, was less valuable, and therefore under the Mahratta government not unfrequently relinquished. Instances are also on record of this description of Meerasdars being ousted for others, on payment of a larger peshkush or acknowledgment: though it was no doubt considered a grievous injustice by the parties thus displaced, notwithstanding the power so exercised was never disallowed, nor questioned, under former governments. The term meeras being indiscriminately used for both tenures; first, as coming from the state, next as restricted in the abstract to hereditary succession,

* The natives have a proverb regarding the sacred right of land or property of this nature, derived from their fathers by descent, "Hoob ool wuttun min ool eeman," Arab. The love of one's patrimonial property is an article of faith.

has occasioned much perplexity in the discussions which have been instituted from time to time at the desire of the British government, for the better discovery and understanding of the existing claims of the cultivators of the soil. The escheating of meeras by the sovereign, cannot be considered as countervailing the true original and indefeasible right of the heirs of the first occupant or possessor, but as a mulct or forfeiture analogous in some degree to that consequent on felony, or high treason, the former of which, not coming under the cognizance of native governments, never was, and the latter but very rarely, visited on the household, or *Kool*, collectively, either, according to Hindu or Mahomedan law. Under the first description of meeras, were the estates, or it might be offices, conferred on the original partition and settlement of the country; under the second, the grants to such *Khotee* offices and Koolarug farms, which had lapsed to the state by default of heirs. The wuttun of the Khots originated altogether with the Beejapoor kings, on whom it was conferred when no such tenure existed in the district of the Konkun subject to that state; the meeras of the Koolarugee cultivator by the officers of that state, under the system of *Chowk Charee;* that is, a community of independent freeholders, collectively answerable to the state for their *Dhara*, or revenue, with obligations differing only in kind from those affecting the Khots. So much were these tenures respected, that neither Seevajee, nor his son Sumbhajee, ventured on the conquest of the country, nor indeed in their subsequent revenue management to infringe, or in any way disturb, the occupancy or title of those in whom they found them vested at that period; nor did the Peshwas deviate from this same policy with respect to the country in any of the districts from the Veeturunee river to the Punch muhal of Phonda southward; throughout which, therefore, we find this description of tenures in full operation at the time the country came under the British dominions, part in 1812, the rest in 1818-19. Owing to the disturbed state of the country, and the oppressive measures of the Mahrattas, to frequent famines, pestilences, and droughts, many estates have passed from the families of their original proprietors into the hands of Brahmins, Mahomedans, and some few also have reverted to the Mahratta government, chiefly during the operation of the farming system.

The transfer of the first kind of meeras, which for the sake of perspicuity and distinction we may properly term alienable, as the latter is unalienable by its proprietors, would take place to a far greater extent in the small than great estates: accordingly, we

find few of these small estates in the hands of the reputed original families to whom they were first assigned, being for the most part Shoodras, or Mahomedans who have superseded the original proprietors; and such abandonment is the most remarkable proof that the heavy assessments have ruined the small landholders, who were unable to withstand the constant demands against them, yet by holding to their patrimonial estates till they were compelled to relinquish them by actual ruin, they have involved their fields and their government in the same calamity. The hereditary Khots, having larger capital, and the resources of the whole villages, at command, have withstood such demands or risen above their difficulties, and are yet more numerous, in comparison, than the Koolarug, or Dharakuree, cultivators.

The third description of tenure is that of the *urdhel*, or tenants at will, to whom the land was either leased on *oolthe*, *istawa*, or *kowl*, sometimes on a mere *ookhtee*, or verbal agreement: the first and last description of indefinite lease prevails in all the woody and mountainous tracts from Jowar, to the last and dreary retreats of the Koolees, Bheels, and Ramoosees on the Suhyadree mountains to the southward; being confined by the former governments, principally to such lands, as were not recovered or brought into the general partition, when the Hindus and Mahomedans of the Dukhun first established a systematic measure of land revenue throughout Maharashtra: the *oolthe* was a conditional power, allowed of moving year after year, from one field to another, as it was more favorable to cultivation, or as it required a rest, or natural fallow, and perhaps even of alternating the grains cultivated: the second was from a rough estimate of the produce in kind, the seed required to sow a certain tract, or the quantity of land that could be managed by the cattle and ploughs of the cultivator, which was, and had been usually fixed by verbal agreement of the landlord, whether the sovereign, his servant, or any dependent farmer; and these two appear on strict inquiry to have been the most ancient tenures known throughout this, as all other parts of India. They appear to have long preceded every other, and were in full operation at the time of Todur Mul's, Mulik Umbur's, Suffee Khan's, Moorshed Khan's and Dadajee Kondeo's settlements, when they were displaced by the rod measurement.

Having thus fully explained the original and present state of the land tenures, and the principle of the rent, revenue, or service, attaching to each, we may now consider the land as assessed in the

first instance with its rent in kind, the customary practice of the Hindus before the 16th century. The whole Konkun was anciently subject to the Deoghur princes: in the 12th century the districts south of the Savitree river were overrun by Poligars*, or chiefs, acknowledging some sort of submission to the Anagoondee princes of Kurnata. The northern districts fell under the dominion of the Bahmunee kings of the Dukhun, who for a short time recovered also the southern districts; but these soon reverted to the Poligars of Chakun, Jooneer, Rayree, Punnala, Koodal, and Soonda; on the fall of Anagoondee, and the establishment of the Beejapoor government, the southern districts of the Konkun fell under the power of that state, those north of the Savitree river continued in the hands of the Koolee chiefs, till they were dispossessed by Mulik Umbur, who then held the government of Dowlutabad, and Jooneer, for Mahmood Shah Bahmunee. The first settlement of the country took place throughout the northern and southern districts, about a century before Mulik Umbur's improved assessment was introduced. In the Ahmednuggur, Konkun, it was called *Dhemp*; in the Dhabol Soobah, *Dhara*; and in the Koodal prant†, *Koomula*. At first it had reference simply to the rice cultivation, and that by the *aslah*, or rope measurement: the *bhurrur*, or *wurkus*, hill land, being estimated by the *hul*, or *nangur*, that is, the plough, as it is also

* The word Poligar appears to have been anciently used for a freebooter; and *phond poligar*, one who lived on black mail. As the weakness of the empire increased, and the terror inspired by the insurgent feudatories and marauding chiefs extended over the south of India, it came to be applied to all who had set up for themselves, whether from choice or absolute necessity. The most northern Poligar chief, now in existence, is the Dessaee of Sawunt Warree. Those of Jooneer and Punala were reduced by Sevajee, but Chundur Row Moria of the latter place, is still familiarly spoken of as a brave and great man, whose government was conducted with prudence and justice, as well as vigour. The reader will of course consider all such commendatory statements to be made with reference to the then existing state of knowledge, and religion.—The poligars of southern India, occupy a very prominent station in the animated contests, between the first British adventurers and the native powers, so elegantly described by Orme, one of the ablests of our Historians.

† Prant as we have elsewhere shewn was an ancient Hindu term, signifying a considerable subdivision of a country,—answering to a county; some two, three, or more of which, constituting what was afterwards designated a soobah or viceregal government—so that of Wussyee, Kulian, Kurnata, Chewul, and Rajpooree constituted the Tul Konkun subject to Deoghur, or Aurungabad, extending from the Damungunga river to the Savitree river in lat. 18° N. The prants of Dhabol, Rajapoor and Koodal comprehended all the southern districts of the Konkun subject to the Anagoondee, subsequently to the Beejapoor viceregal government, extending from the Savitree to the Gungaolee river, lat 14° 30′ N.

now: this *dhemp, dhara,* or *koomula,* was fixed with reference to the seed required to sow the land, and was very light; however uncertain, both as to the measure of the land, and the measure of the produce; it is generally believed to have been rated at one-sixth of the gross produce, the remaining sixth, for the service and officers of religion and charity, not being taken into the account, nor regularly defined, before that period, as we have stated at the commencement of this essay: the government share of the produce was a *tenth* only. Mulik Umbur's assessment contemplated the more correct knowledge of the extent of arable land by the rod survey; the Beejapoor government still followed the old practice of the *dhara,* and *koomula,* ascertained by Nuzur pahanee, or ocular survey, in which condition it continued till the time of Dadajee Kondeo. During the life of Sumbhajee, the son and successor of Seevajee, Anajee Dhuttoo made the first regular survey and assessment of the Dhabol Soobha, when the Dhara was fixed by Beegaonee; or in other words, the produce of a Beegah ( = 4014 square yards) of each kind of land, regulated the government share.

It is the general belief of some respectable aged zumeendars, that at the time of the first ascertainment of the *dhemp, dhara,* or *koomula,* the whole of the cultivators were treated with, as Meerasdars or Dharakurees of one description; all the villages being *Koolarug,* and assessed according to one uniform standard. From the strictest enquiry I have little doubt of this account, and that there was then no such thing as the *Urdhelee's* or *Badhekuree's* tenure. This arose out of the vicious system of the Mahrattas, and is the true fruit of that ambiguity and laxity of principle inculcated by the Hindu law books. It is not impossible that this tenure may have grown out of the abuses of former Hindu government: however that may have been, most of the vexatious practices of the Hindus, extra cesses, and tenures of various kinds, gave place to the more simple, uniform and just condition, above described, of mutual acknowledgment; the ryot on his part discharging his rent, the government leaving the ryot in undisturbed possession of his field. Hence, undisturbed possession grew up in a very short time into the fixed nature of an hereditary patrimony, *(wuttun)* or *meeras,* of which nothing but the extreme of injustice, oppression, and violence could deprive them.

Having received from nine-tenths of the hereditary village officers, an account of their origin, and the probable date of their ancestors' first institution to office, or property, as far as they them-

selves could ascertain it, I have ventured to speak the more positively, being assured that nothing is now wanting to a perfect understanding of the rights of this once powerful, but troublesome class of landholders. If we can but distinguish between the first and highest kind of property throughout the Konkun, and that acquired by more recent grants, by mortgages, default of heirs, or relinquishment of patrimony, we can be at no loss to pronounce what obligations are strictly binding on the several parties; moreover, we should labour under no difficulty in determining what right the government have to assess, or require service of the cultivator: and in this view again, it is difficult to say how speedily we might see the entire population raised from poverty, gross ignorance, and bondage, to a state of comparative moral and civil efficiency. Such was the unsettled and impoverished condition of the Konkun in the year 1502, for which the Nizamshahee and Beejapoor kings proposed a remedy, by inviting back or encouraging all the landholders to return to their homes, and re-occupy on the simple acknowledgment of a light rent, part payable in money, but chiefly in kind, at the commutation rate of the bazars of the season; for which, and obedience to the government officers, they were continued in undisturbed possession of the fields they then cultivated, with reservation of their claims to their heirs according to Mahomedan or Hindu law. By the former females are admitted to a share, by the latter never. There was then no sayer, but the duties on trade, and the various charges of the revenue officers for the house expences: the Revenue was collected by the Koolkurnee, that is, accountants*, and brought by their several subordinate agents to the government treasury, whence it was reissued to the troops and servants on the spot, or in neighbouring districts, and so was almost immediately circulated within the very range of its collection. In the sequel, a more exact account was taken of the lands and produce, and the average bazar rates by which it was commuted.

Joseph's levy in Egypt, had been from a fourteen years' trial, the criterion of the extremes, of plenty and want. Akbar's was from a trial of ten, or nineteen, years. Mulik Umbur's, was from a five, or as others relate, a three years' trial: this was called Behera; the same was observed in after times by the Peshwas, though it must have undergone modifications from the influx of American

* Derived from كل kool, Arabic, all; and قرن kurn, Arabic, to account, in other words جميع jumeea, to add one to another.

gold and silver into the markets of the whole world. I have collected average rates of all the different kinds of produce for the last forty years from the native dealers' chopras, or books, and the market prices of the metals and chief necessaries of life, see Appendix, which details may give some idea of the value, though the avarice of this class would naturally induce them to impose as much as they could on the people, having as little regard for the life of their fellow-creatures, or their preservation from starvation, as for a brute's.

When the Portuguese first settled* on the coast about Basseen and Salsette in the year of our Lord, 1534-6 they found the financial arrangements of the Bahmunee government in operation, and they continued them with very little alteration. So that in their territories we may learn what would have been the effect of the first system, as also that of Mulik Umbur's throughout the Kullian and Chewul prants, had not the Mahrattas overrun the country and imposed other grievous additional taxes. These particulars are to be learnt first from the revenue administration of the island of Salsette and the coast from Basseen to Duman, which were never at any time subject to the financial regulations of Mulik Umbur. The lands were then leased at an established rent, equal to one-third the entire produce. To the European Fazendars they were assigned at a small quit rent, and the assessment which was supposed equivalent to the third or the fourth of the gross produce. There can be no

* It is very generally believed that the Portuguese obtained all their possessions from Buhadoor Shah of Goojrat by the valour of their first settlers. Nothing however is further from the truth; for I have found by searching the Portuguese state records that they were ceded at the instance of Akbar and Shah Jehan on the representation of the celebrated beauty in the imperial seraglio, the lady Donna Juliana Diez, who was captured by a corsair on her voyage to Terceira, and came by purchase into the possession of Sultan Selim, the Grand Signor, from the slave market of Constantinople. By him she was sent with other presents under a trusty convoy to Akbar, the youthful monarch of Delhi. Her case being desperate and no way of escape practicable she still adverted to her obligations to the land of her fathers—to her people and to her religion. Having won the emperor's affection, she applied herself with singular adroitness and success to promote the interests of her country and religion in India: what success she had in the latter, may be learnt on referring to the very curious particulars of Akbar's secession from the Mahomedan faith, and the new religion he proposed to set up. The explanation of this I believe has as yet remained a perfect mystery. This lady's history and her state correspondence with the Court of Portugal through the Jesuits were first pointed out to me by Don Manuel de Portugal, then viceroy of Goa. I have since obtained a manuscript memoir in Persian from the late Capt. Macan's library. Her fate is implicated in the earliest settlements of the British people also.

question that the state of the country improved daily, and would certainly have completely recovered its former degree of productiveness, when the whole of the lands were of the exact nature of perfect freehold, subject to the most ancient light assessment under its native Hindu sovereigns, of one-tenth the gross produce: but the intolerant spirit and determined bigotry of the Portuguese priesthood, towards their native subjects, precluded the benefits which would have attended this assignment of farms under the care of European managers*. There was at this time, no actual measurement of the lands, but so much land was estimated as a *khundee*, *moorah*, *parah*, and so forth. No mention is made of the various tenures which are now found throughout India, nor of the various offices of Koolkurnee, Patel, Bulotedars, Deshmookhs, Deshpandees, and so forth: the managers of the cultivation under the Portuguese were *Mahtaras*, a native word signifying an old man, but these were altogether of their own institution. Whatever changes they introduced, chiefly affected the revenue demands of the European proprietors, whose rental was increased differently in different places. Mr. Duncan has left exact details of the Portuguese system of revenue management in his account of the Island of Salsette, which he says was "parcelled out on its first conquest among the European subjects into village allotments at a small foro or quit-rent: those Europeans continuing the local usage of levying under the denomination of *tokah*, or *dhemp* their ascertained and permanent rent from the natives, who cultivated their estates which were rated with a view to yield to the landlord, one half the crop." This difference of rental to the immediate tenants of the Portuguese government and the Portuguese landholder, constituted the European Fazendars' or landholder's profits, and the same is still the practice with all the Hindu farmers on a large scale; that is, to receive from the cultivator at secondhand, or under-tenant, a rent equal to the difference of one-third and one-half the gross produce, or one-sixth. As an instance of which all

* The nature of these assignments does not appear to have been clearly understood hitherto. The term Fazenda means revenue, as we say *Junta da Fazenda*, the Revenue Board. The Europeans received these grants of land on condition of colonizing in India, and enforcing with their tenants the observance of the Roman Catholic faith, or if *Gentoos* (i. e. Gentes or Gentiles) of procuring their conversion, with strict limitation of succession to females; and this practice in process of time had the desired effect of attaching the proprietors or their female descendants to the soil, where they now vegetate, a miserable mixed race, little acquainted with their former religion, and perfectly ignorant of Christianity.

the great landed proprietors, Nana Kholutkur, the greatest of these proprietors in the Konkun, also Ramchundur Purub Gaonkur of Mussooree, Goolam Hoossain Patel in Tulloja, Khan Sahib Bhensekur at Nagotna, Dahim Khan at Mahar, Baba Burwa at Dhabol, Nana Wahalkur at Sawurde, Anjunvel district, Naro Ramchundur at Wurad, all receive one-half the gross produce, they themselves being responsible to the British government for the land rental, their tenants for such other extra cesses, as have been imposed beyond the land rental. This, or the highest portion of the produce, was confined however to those lands which produced either *chowka*, or *Khara bhat ;* that is, rice cultivated either on fresh alluvial, or salt alluvial lands; from Dongur, or hill lands, a less proportion was exacted by the European Fazendars, and a still less proportion demanded by the Portuguese government. The tenure of the native peasantry was thus reduced in their territories to that of the *urdhel*, or *doolandee*, who might, if they saw fit, throw up their fields, and take service with another farmer ; but even thus situated, the cultivators of the Portuguese territories, were by all accounts extremely happy, and easy in their circumstances, and the Fazendars themselves, enriched beyond measure, till the Portuguese was superseded by the Mahratta government.

The European farmers supplied their under-tenants with seed or rice plants, for which they received a heavy return, for interest and principal, besides the fixed moiety, and thus brought them occasionally into that state of bondage, which is the greatest reproach of the Hindu landlord ; for the cultivators could not, without incurring debt, pay more one year with another, than one-half the produce, and support themselves and families with any degree of comfort, they were either absolutely reduced therefore to have recourse to downright knavery, or to submit to privations and unwholesome fare, and the most abject dependence on their masters. From a review of the effects of recent exaction of a like kind throughout the Konkun, it is not to be doubted that wherever such practices prevailed, the like consequences always ensued. It is not probable however that this practice was at all general, in as much as cultivation improved, population increased, and new lands were cultivated or recovered from the sea by fine embankments, or the clearing of the forests and brushwood under their enterprizing European occupants, who set the example to the natives. These new lands were held by the tenure of Shilotur, paying probably according to some more ancient custom, progressively the fourth, third, half, two-

thirds, and the fifth year the full rental of *(Khara bhat)* salt alluvial, or *(dongur)*, hill land: such was also the analogous system of Todur Mul in Akbar's reign, in regard to Khirdsar, Cheechur, or Bunjur lands: of those last Abool Fuzul says thus: "When land, either from excessive rain or by reason of inundation has suffered so much that the husbandman finds difficulty in cultivating it, he is allowed to pay the revenue in the following proportions. The first year two fifths of the rent (produce); the second year three-fifths; the third and fourth years, four-fifths each, and the fifth year, as poolej; that is, one-third of the gross produce: and according to circumstances the revenue is received either in money, or in kind. In the third year the charges of five per cent. and the duty of one dam per beegah was collected. Such was the rule with Cheecher land: in regard to Bunjur land, Akbar ordered that there should be taken from each beegah, the first year only one or two seers, the second year, five seers, the third year the sixth of the produce, together with one dam, the fourth year a fourth of the produce, and after that, as poolej. But this indulgence differs according to circumstances." This progressively increasing rent is what is now called *Istawa* introduced by the Nizamshahee government, and practised by the Mahrattas; whether it regarded new lands *(now Khird)* brought into cultivation, or *(Khirdsar)*, lands that had been cultivated, but are now waste: the only difference consisted in the proportion of the full rent *; (not *produce*, as Gladwin has erroneously translated it in the first passage regarding the recovery of Cheechur land, to be paid for the period of five years, when it was supposed equal to bear the full rental. Such might be the general rule in regard to *kowls*, but certainly with a much longer term of years, 15, or 10 at least; the tenant subjected all the while to pay some rent, however small, gradually progressing the first five, however much the remainder, till it arrived at the maximum, or one-third the gross produce.

* The fact is, Gladwin did not understand clearly what was the meaning of rent and produce, for he has used them to signify at one time the government share, at another the whole rent or produce; now the matter stands thus, that the entire produce is the entire rental, of which produce he considers the government share only to be the rent, that is, he puts a part for the whole, and had he done so all along, his own meaning would have been perfectly intelligible though not accordant with the language of political economy, or so accurately expressed. It is of course to be understood of such produce that it is exclusive of attendant expenses of cultivation, and interest of capital.

The lands they recovered or brought anew into a state of cultivation were then, and even now, are still termed *shilotur:* they were chiefly within the assigned limits of the European Fazendars' estates, by whom they were most frequently disposed of to the natives, who paid a fixed quit-rent to the Fazendars, and in the case of government grants, directly to the government, without any reference to the produce or nature of the soil. This shilotur property is met with all along the coast formerly subject to the Portuguese, as well as the Kallian, and Chewul prants, exhibiting proof how much could be done by embanking and draining lands*.

The Portuguese introduced or reinstated many other small taxes which had been disallowed by the Mahomedan government of Deoghur or Dowlutabad, which they commuted for a small money payment, that made the whole assessment amount to about one-half the value of the gross produce; whether of fruits, roots, corn or pulses: on the whole, however, the enterprize and intelligence of the Europeans, and the capital bestowed in the improvement of old, or the cultivation of new lands, compensated in a great measure for their misconduct in other respects: their finances were in a very flourishing condition, and the country thriving, but their intemperate zeal and forcible attempts to convert the Hindus to the Roman Catholic faith, with their threats to subject them to the terrors of the inquisition, brought upon them the whole powers of the Mahratta empire, who after a contest of three years finally expelled them in 1739 and detained their best troops as prisoners of war for nine years, when they were released by treaty†.

At this period the Beegaonee assessment was first extended by the Mahratta to the Wussaee prant, district of Basseen, so far as respected arable land. In the northern districts of Sunjan, and Tarapoor,

* All the Portuguese possessions in India were arranged by Don Joaõ, the IVth A. D. 1526 under the head of Novas conquistas, and Provincias del Norte. I have obtained a complete copy of the curious Revenue report drawn up by the Junta da Fazenda of 1526 and His Majesty's Royal mandate, which exhibits a picture of Indian finance, before the Mahrattas existed as a nation, and before the Brahmins had arrived at any great power, and almost immediately after the breaking up of the Bahmunee sovereignty of the Deccan and the formation of the Nizamshahee and Beejapoor kingdoms.

† I obtained a copy of this most inglorious and dishonorable treaty, by which it appears they were compelled to pay down seven lacs of rupees, other two lacs within six months, and two more in a further period of six months. This was the foundation of the present debt of the Portuguese state, amounting this year to 22 lacs of Rupees, of which a particular account and the treaty above alluded to will be found in the Historical review of the province. See Appendix.

the old system of estimation by the quantity of seed, the *khundee*, *moorah*, &c. necessary to sow the field, continued in force with respect to rice land: the *hul*, or *nangur*, i. e. the plough, to hill land, only that the lands were classified and assessed at different rates, some more, others less, than they had been before.

Captain Grant Duff observes in his Mahratta History, that Mulik ool Tijar was accompanied in his expedition against the poligars and their adherents A. D. 1429, by the hereditary Deshmookhs wherever they remained, and an experienced Brahmin, named Dadoo Nursoo Kallay: on his return to Beedur, Dadoo Nursay and a Turkish eunuch of the Court were left to arrange the country, and recal the inhabitants. As the former boundaries of villages were forgotten, Dadoo Nursay, in fixing new limits, extended them very much, and threw two or three villages into one; lands were given to all who would cultivate them: but for the first year, no rent was required; and for the second, a *tobra*, or basket full, for each beegah, was all that was demanded. Without any desire of criticising, for mere pastime's sake, this excellent and useful history, I would venture to affirm that at this time the idea of an exact land survey had not entered into the natives' minds; there might have been the *aslah*, *tenab*, or *dooree* survey, the meaning of each of the above three words being the same, a rope; but it is not probable that the reduced condition of the inhabitants of the Konkun, and the irruption of a large body of Mahomedans, would conduce much to the furtherance of such a settlement, and exact measurement of the lands.

A very respectable public servant, Mahommed Ibrahim Purkar, furnished me with an account of the Rygurh Talooka, which might be held up as a striking illustration of the indifference of the most intelligent natives to dates: this Talooka, in which stands the celebrated mountain fort, the great stronghold of the founder of the Mahratta empire, Seevajee, lay altogether north of the Savitree river. He describes it, as subject to the Ray, or Ram Raja, of Anagoondee, then king of Kurnata; the truth is, that Ibrahim Adil Shah stipulated with the Moghul emperor Shah Jehan, that he should receive the Nizamshahee Konkun north of the Savitree river, and the fort of Sholapoor, in return for assistance in reducing Mortiza Nizam Shah's territories to the Moghul sway: his successor, Moohummud Adil Shah, contrived to evade his engagements with the Mogul emperor but took possession of the Nizamshahee Konkun in 1632; Kullian being formally given up to him in 1636. The imbecility of Mortiza Nizam Shah and his faithless minister Futih

Khan, brought about an alliance, in which Moohummud Adil Shah got possession likewise of Sholapoor. The issue of Futih Khan's usurpations and injustice towards Shahjee Bhonsla, the father of Sevajee, produced a rupture which drove the latter into the service of the Beejapoor state. In this service he was deputed to obtain possession of Dowlutabad, in which he failed, though he resorted to every cunning expedient that a Mahratta could have devised. At the termination of this expedition however, Shahjee, aspiring covertly to the Nizamshahee government, got possession of all the Konkun formerly dependent on that state. He did not pretend at first to occupy for himself, but some supposed infant member of the old Nizamshahee family: his dependents, chiefly Mahrattas, were invested with powers to settle the provinces in his master's name. In the mean time, Shah Jehan, incensed at the seizure of this territory which had so long constituted part of Dowlutabad and fallen with it to the possessors of that fortress, insisted on Moohummud Adil Shah denouncing Shahjee Bhonsla. The emperor's troops having frequently defeated those of the Beejapoor state: Moohummud Adil Shah was compelled to sue for peace, and it was finally agreed by treaty, (A. D. 1636), that the Nizamshahee Konkun should be made over to the Beejapoor state, with other dependent territories in the Dukhun, subject to an annual tribute to the Moghul emperor, of 25 lacs of rupees. Shahjee Bhonsla was suffered to resume his station as a stipendiary of the Beejapoor state.

The country thus ceded to Beejapoor brought the whole of the Konkun completely under that government, from the Veeturunee river to the Phonda Punch Muhal, with the exception of the Portuguese conquests at Goa, Chewul or Rewudunda, Sashtee, and from Basseen to Duman, a slip of the coast varying from 10 to 20 miles in breadth. In the geographical distribution of the Mohamedans, the proper name of each province was restricted to that portion under their authority. The Konkun in this instance was divided into four Soobhadarees, or districts; the first extending from the Veeturunee river to the Nagotna river, was under the Soobhadar of Kullian, the second under the Hubshee of Junjeera, in farm, with reservation of his own immediate Jagheer, the half of Rajpooree Talooka; this extended to the Savitree river; the third was the Soobhadaree of Dhabol, extending to the Dewgurh or Gurnyee river; the fourth was confided to the Waree Sawunts, the Desaees, or poligars who had obtained possession during the distractions and weakness of the Anagoondee, or Kurnata princes.

Shahjee, when he found all his schemes defeated, retired for a while to his jagheer at Poona, which was confirmed to him anew by Moohummud Adil Shah, but was soon dragged from his retirement to command an expedition against the rebellious chiefs of Kurnata. Seevajee, his eldest son, a boy of 10 years of age, was left under the care of Dadajee Kondeo, a Brahmin formerly in the service of Mortiza Nizam Shah, who had attached himself with many others of like persuasion and fortune, to Shahjee Bhonsla. In reward for the services of Shahjee, Moohummud Adil Shah annexed the Mawuls in the vicinity of Poona to his original jagheer, and in them, as well as in the Poona jagheer, Dadajee Kondeo introduced the revenue system of Mulik Umbur, wherever it had been left unfinished by that prince. Born and nurtured in the most turbulent period of the Indian history, Seevajee soon contracted an unconquerable aversion for the Mahomedans, who had in an especial manner injured his own family: while a youth, he listened with avidity to every tale which would either kindle or encourage his ambitious designs for their expulsion; and the return of those golden days, when the Hindu might dream on undisturbed, in the apathetic listlessness of his peculiar life and worship, when the records of his subjection to a foreign yoke should be blotted out for ever, were to him the first and greatest motives to that systematic course of treachery and deceit, to that strange method of revenge, which emboldens the robber to adventure. Seevajee having possessed himself, either by stratagem, or by intrigue with the Killadar, of the fort of Torna, commenced his career of disloyalty, contrary to the advice of his father and the repeated admonitions of his faithful instructor Dadajee Kondeo, and by a series of silent and imperceptible, but rapid strides, arrived at complete possession of the districts between Chakun and the Neera river: shortly after, he seized upon all the hill forts in the Mawuls and the fortress of Islamgurh or Rairee, Tulla, Gosala, and other mountain fastnesses in the Konkun. One of his emissaries, Abajee Kondeo, availing himself of the total supineness and imaginary security of Moolana Ahmed, the Beejapoor officer in charge of Kullian, came on him by surprise and made him a prisoner, his troops in the meanwhile, bringing all the dependant districts and forts under subjection to Seevajee. Shortly after this, he surprised and put to death Chunder Row Moria*, another officer of Moohummud Adil Shah of Beejapoor, and took

* A brave and celebrated poligar chief reduced by the Beejapoor troops, before adverted to in the notes.

the hill forts on the range of ghats, as far south as Wassoota. He then entered into a correspondence with Aurungzeeb, the Moghul's viceroy in the Dukhun, and representing how greatly Moohummud Adil Shah had mismanaged the government of the Konkun, procured Aurungzeeb's concurrence to his taking it under his own superintendance for the emperor Shah Jehan. Without waiting for Aurungzeeb's answer he dispatched Shamraj Punt to attack and expel the Hubshee from Junjeera; but whether from mismanagement on the part of Shamraj Punt, or the superior numbers, strength, and skill of the Hubshee, the troops of Seevajee were completely defeated.

The Desaees or Poligar chiefs, Sawunts of Warree, perceiving the success of Seevajee's rebellion, proposed to come over to his party, with a proviso of holding their territory of Koodal prant in equal shares for him as their superior, and for themselves, instead of continuing as the allies, or servants of the Beejapoor government; the treaty however was not fulfilled till Seevajee was established as an independent prince. In 1659, Anajee Dhuttoo, one of Seevajee's dependents, was sent against Roostum Zuman, whose Jagheer or command, comprehended Miruj and Kolhapoor above the Ghauts, and below the ghats the whole Konkun, south of Dhabol to Rajamundroog, or Karwar, with the exception of that only, under the immediate management of the Warree Sawunts. Roostum Zuman was worsted by Anajee Dhuttoo, but the Warree Sawunts adhered to their allegiance to the Beejapoor government, and for some time kept him in check. In this struggle Bajee Rao Phasulkur, the Mahratta leader, and Kye Sawunt of Warree, were slain. In 1661, Seevajee extended his conquests to the whole of the Dhabol Soobha, but was unsuccessful in his attack of the Hubshee's Island forts of Junjeera. In the following year he compelled the Sawunts of Warree to submit, and built Reree, and Sindhoodroog forts, which he garrisoned with his own troops. His last act was to repair all those forts on the coast which had been built by the Beejapoor and Nizamshahee governments: Veejydroog, Rutnagiri, Jygurh, Unjunvel, Soowurndroog and Koolaba.

Thus Seevajee became possessed of the whole Konkun, which on his visit to Aurungzeeb, at Delhi he entrusted to the care of Anajee Dhuttoo, Moro Trimmul Pingle, and Abajee Sondeo: the former had the Dhabol Soobha; the Peshwa, Moro Pingle, the Rajpooree and Raigurh districts, with the neighbouring Mawuls; Abajee Sondeo, Kullian. On his return he renewed his attempts to dispossess the Hubshee and Portuguese, that he might get complete pos-

session of the whole of that province which belonged to the ancient kings of Deogurh and Dowlutabad: but his efforts were altogether unsuccessful. In 1668, 1669, he turned his attention to the settlement and revenues of his newly acquired territories, and appointed Anajee Dhuttoo to make an exact survey of the lands, in some degree corresponding to that made by Dadajee Kondeo in the Poona jagheer, on the principle of Mulik Umbur's assessment and surveys. In this respect, however, they essentially differed, that whereas the former allotted one-third to government, and two-thirds to the ryot; this, by Anajee Dhuttoo, exacted two-fifths for the government, and left three-fifths only to the ryot: all other cesses however were at first interdicted, and the Patels, Khots, Koolkurnees, Deshmookhs, and Deshpandees prohibited from interfering with the government officers beyond the duties and offices strictly enjoined in their original *sunnuds*, grants, and *kowls* charters. Still in the midst of all this confusion, warfare, and general disloyalty, the state of the revenue and population is said to have prospered: if this had really been the case, it can be accounted for in no other possible way, but that the people were only subject to the land tax, from which Seevajee discharged all the expenses and grants to religious and charitable objects, whether Mahomedan or Hindu. In the subsequent appointment of his eight *prudhans*, or great ministers of state, the same Anajee Dhuttoo was first nominated to the office of *Soornees*, or general record-keeper, superintendent of the department of correspondence, examiner of all letters: all deeds and grants were first copied by him, and the attestation of his examination, and their having been transcribed, was necessary to their validity. This Brahmin was probably selected to fill this office, from his conversance with the usages of the country, being also hereditary Desh Koolkurnee of Sungumeshwur, or general accountant of revenue of the Prubhawulee *Mooamila*, government, where all the business of the Dhabol Soobha was for a long time carried on.

The foregoing sketch of Seevajee's conquests of the Konkun, and of its principal political and geographical divisions, brings us to the period where the Mahratta revenue system was first projected by Seevajee and confided to Anajee Dhuttoo: we shall now examine more carefully the financial measures which were prosecuted towards the close of Seevajee's life, and during the short reign of his son and successor Sumbhajee, all in fact that remains worthy to be considered as in any degree systematic. Hitherto, the land had been assessed

at one-third its gross produce. Seevajee at first adhered rigidly to Anajee Dhuttoo's interpretation and construction of the rules prescribed by the Hindu shasturs: but he subsequently raised his assessment on the best kind of land about seven per cent.: in the first instance, he levied only 33 per cent. of the gross produce, as had been the practice under the Beejapoor* and Nizamshahee government; he now levied 40 per cent. on the best, on the average one-third, as before. It is commonly believed indeed, that he measured and classified all the lands, and then ascertained the amount of their produce from one or two villages in each Muhal of the Ouchitgurh, Rajpooree, Rygurh, Soowurndroog, Unjunvel, Rutnagiri and Veejydroog† districts, for three successive years, from which data he established the rates, half in kind, half at a fixed commutation rate differing in each Talooka, to be paid by the beegah of each sort of land. The classification of the rice lands, *mule*, or *dhemp*, under twelve heads; the four first still retaining their former well known distinctions. *Uwul*, 1st and best sort; *Doom*, or *Dooyoom*, second sort; *Seem*, 3rd sort; *Charoom* or *Charseem*, 4th sort. The first was assessed at 12½ muns; the second at 10, the third at 8, the fourth at 6¼ muns. These four descriptions of land paid a rent to the government of about two-fifths of the gross produce. We may judge therefore what was the productiveness of an English acre, in English measures. The beegah as we have before shown, was 4014 square yards; the *phera*, or *mun*, constructed either according to the rules of the Hindu books, or the Persian, Moghul, or lastly the Arabian, and Egyptian measures of the *urdub*, introduced by the Abyssinians, and Toorks, was the half of the cubic cubit = 3735 cubic inches: the *pylee* was the sixteenth part of the mun, exactly equivalent to the English wine gallon. The true content of the Winchester bushel is 2134 cubic inches; the corn gallon also deduced from the primitive standard = 266-8 cubic inches; all these particulars will be found most correctly and fully authenticated in my Essay on the primitive

* Under the Beejapoor government the two-fold measure of rental is very exactly defined in all the ancient *sunnuds and kowls*, i. e. grants and charters: the king's share is therein called *Rajbhag*, or one-sixth, *Prujabhag* the ryot or cultivator's share, five-sixths of the gross produce, from which one-sixth was assigned to *Khyrat*, *Peer Durgah*, or the general objects of charity and religion.

† The zumeendars gave me a very exact account of these surveys which were communicated to Mr. Dunlop, but he has made very little use of the information but of that of Unjunvel, although in many respects the classification of lands is materially different.

standard of weights and measures. I need not therefore enlarge further in this place on that curious subject.

The first or *uwul* land paid a revenue of 46,687 cubic inches,
*Doom*, ..... 37,350 which being increased in the ratio of
*Seem*, ..... 29,880 five to two or 100 to 40, as it was
*Charseem*, ..... 23,344 levied in the proportion of two-fifths of the gross produce, we have the total for one beegah.

Produce of customary beegah of 4614 square yards, each beegah being reckoned $\frac{3}{5}$ of actual measurement.

| | | Bushels-gallon. | | | Bushels-gallon. | | |
|---|---|---|---|---|---|---|---|
| Uwul 116718 cubic inches, .... | Or in English corn measures, | 54 | 6 | The comparative therefore of an acre English would be as 69 to 60 with respect to the foregoing. | 57 | 2 | English acre. |
| Doom 93375 do.,.. | | 43 | 6 | | or 45 | 0 | |
| Seem 74700 do.,.. | | 35 | 0 | | 36 | 5 | |
| Charseem 58359 do., ..... | | 27 | 3 | | 28 | 5 | |

The remaining eight descriptions of land went by the following names, discriminating their respective qualities, and were assessed at the annexed rates. 1st, Raupal, on which small stunted brushwood grows; 2nd, Kharwut, lands in the neighbourhood of the sea or rivers, sometimes called salt bhatty lands; 3rd, Bawul, rocky soil; 4th, Khuree, stony soil; 5th, Kureyat or Toorwut, lands cultivated with pulse, hemp, &c.; 13 Manut, lands with the roots of large trees still uncleared, as near Indapoor and Goregaon.

| | | | Bush. gallon. | | | | |
|---|---|---|---|---|---|---|---|
| Raupal, ..... | 8 | maunds per beegah. | 35 | 0 | | 36 | 5 |
| Kharwut,..... | $7\frac{1}{2}$ | | 33 | 0 | | 34 | 4 |
| Bawul,..... | $6\frac{1}{4}$ | | 27 | 3 | | 28 | 5 |
| Khuree, ..... | $6\frac{1}{4}$ | | 27 | 3 | | 28 | 5 |
| Kureyat, 1st sort, | $6\frac{1}{4}$ | | 27 | 3 | | 28 | 5 |
| Ruhoo,..... | 5 | | 22 | 0 | | 23 | 0 |
| Toorwut or Katahnee,..... | 5 | | 22 | 0 | | 23 | 0 |
| Manut,..... | 5 | | 22 | 0 | | 23 | 0 |

Produce per beegah of 4014 sqr. yards in the ratio of 5 to 2 of rent.

The comparative produce therefore of an English statute acre would be as 12 to 10 with respect to the foregoing or very nearly one-fifth more.

Per English acre.

Subsequently the wretched cultivators have planted small spots on the most rocky eminences, wherever a little water lodged, and the least portion of soil favored the growth of rice; this is frequent about Unjunvel and Rutnagiri Talookas, and have been classed under two heads, both called *sirwut*, the former assessed at $3\frac{3}{4}$ maunds, the latter the half of that; the produce of the first kind, would be about 16 bushels per beegah, or $17\frac{1}{4}$ per acre, the inferior

sort 8 bushels per beegah, or 8¾ bushels per acre; scarcely repaying the trouble of its planting, watching and reaping.

The assessment of hill cultivation, called *wurkus*, or *dongur* was levied by the *hul*, *nangur*, or plough, according to the rotation of the crops, large allowances being made for rocky and unproductive spots. This alternation is usually made in the following order, Nachnee, Wurree, Hureek, and Til: the ground then requires some time to recover, from three to seven years. These are called by the natives, dry grains, in contradistinction to the rice cultivation, called wet crops, not being in any case dependent on artificial irrigation, or other means than the periodical rains afford. In some few places, even *wurkus* was measured; and three, five, six, or seven beegahs, counted as one, according to the years required for one rotation of crops. Nachnee was assessed at 2¾ maunds per *nangur*, occasionally though rarely by the *beegah*, as now stated; inferior soil at three maunds. Wurree, also was assessed at three maunds, and 2½ maunds; Hureek, from its more abundant productiveness, at three maunds, and every other kind of inferior produce at 1¼ maunds.

All produce raised in the second or third crops paid, with reference to the land, and to the deteriorating qualities of the plant, that on *uwul*, or first class lands, very heavily. Turmeric, or Huldee, five maunds per beegah, each beegah, being ¾ actual measurement. Hemp, or *Tag*, five maunds, each beegah being reckoned ⅝ actual measurement. Sugar-cane cultivation assessed from 6¼ mun to 3⅛ of raw sugar per beegah; the ground after this requiring a full year to recover. These articles were received by weight. The seer, as I have shown in my account of the primitive standard of weights and measures, and have likewise ascertained by numerous experiments, was of 28 tolas, equal to 5250 grains troy; that is, twelve avoirdupoise ounces: the mun weight of 40 seers or 4800 ounces; that is, exactly 30 avoirdupoise pounds. The produce of the beegah and English statute acre of each, is as follows, being reckoned at ½ of the government share.

| | | Avoirdupois per customary beegah. | |
|---|---|---|---|
| Turmeric, .. | 375 lbs. | | 5352 square yards, or 340 lbs. per English statute acre. |
| Hemp, .... | 375 lbs. | | 5018 ditto or 360 lbs. per ditto. |
| Raw Sugar, . | 468¾ to 234⅜. | | 4014 ditto or 452 lbs. to 226 lbs. per ditto. |

The above was the revenue system and assessment carried into effect by Annajee Dhuttoo towards the close of Seevajee's life; as it included none of those extra cesses and exactions with which the

revenue accounts are now overloaded, it appears to have been rather a modification of Mulik Umbur's plan, than an increased tax; for the produce of the best kinds of land, which bear a very small proportion to that of middling or inferior quality, is much under-estimated, and the average produce about 40, or 42 mun: whence it would appear that he in reality levied something more than the two-sixths or one-third, but less than two-fifths. The produce of the first and best sort of rice land called *uwul*, has reached in good years to 75 mun; in the general run to about 55 mun: the produce of the second, to 52 mun, and in ordinary seasons to 40 or 45; the third sort *seem* to 37 in the best, or in ordinary seasons to 26 or 28; the produce of the fourth to 20, or 22 in the best, or in ordinary seasons to 15 or 16 mun. *Baool* may be computed, one year with another, from 30 to 36; *Kharwut* from 25 to 30 mun; *Manut* from 16 to 22; *Sirwut* from 6 to 12. The produce of *wurkus* or hill land varies with the grain, with the soil, and with the seasons; of all these small grains, Nachnee, Naglee, or Ragee, yields the most astonishingly productive returns, having occasionally amounted to 400, or even to 600-fold*. Hureek or Kodroo, according to the exact measure of a beegah; produces from 5 to 20 mun. Wurree from 2 to 12 mun. Hureek from two to ten mun. Til from one to four mun. Ooreed from one to five mun. Kooleet or Koolthee produces from ½ to three mun. The ordinary return of the small corn, in a very moderate season of rain, is about four hundred fold. It constitutes the chief support of the poorer classes, and is their last stand by against starvation, and seasons of extreme distress, or when the rains have fallen partially and irregularly; for the autumnal dews suffice, after a certain period, to mature the seed of the hill grains, which yet are quite insufficient to bring the rice crops to maturity. In the southern districts, that is, from Mal-

* The usual produce of the *wurkus* grains averages from 50 to 100-fold. Dr. Roxburgh in his botanical account of *Eleusine stricta* (*Cynosurus indicus*, Linn. Eleusine indica, Lamarck: Poa digitata, R. Br.) has the following apposite observation. "About twenty years ago there came up accidentally amongst some rubbish in my garden at Samulcottah two tufts of this plant, each upon examination I found to be the produce of one seed, each had 25 culms and each of these culms had, on an average, two lateral branches, making in all 75 culms and branches; each produced upon an average 6 spikes, (for they had from 4 to 8, in all 450 spikes, each of these had at a medium 60 spikelets, and each spikelet ripened on an average 3 or 4 seeds, total produce (81,000) eighty-one thousand. I was myself particularly attentive in counting the above produce because it was so astonishingly great." At this distance of time I was disposed to disbelieve my own notes till I accidentally met with this corroborative testimony. This is the Nachnee or Naglee of the *wurkus*, or hill lands.

wun south, there is but little of this cultivation compared with *bhat*, or rice cultivation. It is abundant over the whole of the Veejydroog, Rutnagiri, Unjunvel, Soovurndroog, and Rajpooree Talookas, where the laterite appears approaching the surface and the general face of the country is mountainous, rocky, and poor; north of this limit the hilly tracts are rich, but so over-run with jungle, forests, close brushwood, bamboos, and the Schœnanthus, or Lemon-grass*, and Doob, or Dab†, a gigantic species of coarse grass, that it is a work of infinite labour to prepare the soil for cultivation, and when the grain at length is ripening, it is at the entire mercy of innumerable depredators, locusts, deer, bears, and wild hogs, which infest these inaccessible retreats in vast numbers: added to this, the population is extremely scanty from former wars, mismanagement, the oppressive conduct of the Mahratta Soobhadars, and the great scarcity of water.

It should be observed here, that the Brahmins, in the first instance and after them the Moghuls, had arrived at the utmost limit of taxation with which the cultivation and moral character of the people could possibly consist: one-sixth for the state, one-sixth for the priesthood and service of religion; that is, two-sixths or one-third of the gross produce: this was 33⅓ per cent. Seevajee, whether he designed it or not, and it is generally believed that he did not contemplate the slightest deviation from the Hindu shasturs, or customs, levied two-fifths of the gross produce, that is, 40 per cent.: but this amount exceeded the capability of the ryot to pay; the ryot and all the parties concerned in the realization of the revenue, began to scheme how they could get over this difficulty: the conclusion was, they demanded or introduced by stealth the practice of reckoning 23 pands, instead of 20, to one beegah: twenty rods of 5⅝ cubits, as we have above explained, each way, made a beegah; that is, each rod of 5⅝ cubits squared, made the 20th part of a beegah. In a tabular view we may understand this superficial measure more

* Cymbopogon Schœnanthus, of Sprengel: a native of the Cape of Good Hope, Arabia, and India; it covers immense tracts in the northern uncultivated plains of Bengal, and I found it on all the northern face of the Nilgherries. It is the same as the Andropogon Schœnanthus of Linnæus, and citriodorus vel citratus, Hortus Malab.

† The Doob, or Dab, here mentioned, is not the Doorva of Sir Wm. Jones, the Agrostis linearis of Linnæus, or the Hurrialee of the Mahrattas and Canarese: that plant which is identically the same with the fiorin grass of English farmers, is, as rich and nutritious, as this is rank and pernicious. This is the Poa cynosuroides of Linnæus.

exactly. $5\frac{5}{8}$ cubits = 114.03542 inches, which squared = 10.0347 sqr. yds. 20 poluhs, or 200.694 square yards, = 1 pand. 20 pand, or 400 poluhs, = 1 beegah, = 4014 square yards. The consequence of this over-taxation, whether it were conceded by Anajee Dhuttoo; or the understood clandestine work of the Mhars and Patels, by connivance with the land measurers and village officers to adjust with the Koolkurnee for the revenue, was to require each beegah to be of 23 pands, or in other words, that for each 23 pands, or 4014 sqr. yds. + 3 × 200.694 = or 4616 sqr. yds, the government rent should only be levied as far 4014: now 602 sqr. yds. the extra quantity of land, was considered a compensation equivalent to the extra assessment beyond one-third the gross produce; it was in fact the exact compensation in land for the precise addition of government rent now first imposed by Anajee Dhuttoo: for the rent at two-fifths the gross produce was 40 per cent., at one-third the gross produce $33\frac{1}{3}$ per cent.; the difference therefore of 40 and $33\frac{1}{3}$ was $6\frac{2}{3}$ or 666 or 15 per cent.: but as the land was over-charged, it was under estimated in actual extent, 23 pands being reckoned for every 20, and thus three pands were passed over, or unaccounted for in every 20; that is, one beegah in every $7\frac{1}{2}$ of the actual measurement by the rod, or 15 per cent. In the first case, the difference of $\frac{2}{5}$ and $\frac{1}{3}$ the gross produce, is $\frac{1}{15}$: they reckoned also one beegah in excess, over each $6\frac{2}{3}$ beegahs or 15 per cent. We have here therefore the plain instructive hint that there is a certain maximum beyond which the gross produce cannot pay a rent to the government, nor the farmer or landholder, without bringing the most disastrous and certain consequences on himself and his occupancy. It is a difficult and delicate question, which determines the capability of the soil and the ryot to pay, the farmer to produce, and the produce to exhibit an undisputed test of agricultural skill on the one hand, or moral responsibility on the other. This was the first occasion of all that misery, malversation, demoralization, and deceit, which has ever since been growing out of this revenue system, the last, the most unhappy of the procedures that is entitled to any such distinction; for all after that are rather to be accounted tribute and extortion than fair and unexceptionable revenue arrangements.

The consequences of further oppression are not to be seen at once in the same plain unequivocal expression of disagreement between the land measure and the impositions heaped upon the people by the government and its agents; they are to be seen in all the collusions of the revenue servants at fraudulency, and the pretexts, whether true or

false, of the landlords and cultivators, for remission, the neglect of agriculture or the impoverished nature of the soil and marketable value of its produce.

It has been very long affirmed that two-fifths of the gross produce has been collected from the ryot without his incurring any such loss as to drive him to defraud his landlord, or government. It has likewise been affirmed that Seevajee's, or his minister's, Anajee Dhuttoo's assessment was reckoned in exact conformity to the Hindu shasturs, at one-sixth the gross produce of the soil, without any extra cesses of whatever kind; but the foregoing discredits the probability of any such statement: inasmuch as when the government rent had passed the precise limit which enabled the ryot to support himself and meet the expence of cultivation the government were compelled to indemnify him by an equivalent in land. Had the land been assessed at one-sixth the produce, the sextuple amount of each rate would give a total produce that is very rarely known in the most favorable seasons on the best lands, and certainly, with all the best not excepted, very considerably more than the average. But enough has already been said on the subject of the progressive increase of the rent, from two-tenths or one-fifth under its two distinct heads, to two-sixths or one-third. The rise from one-sixth to two-fifths must, if introduced at a later period, have occasioned a sensation in the minds of the people, that could not have been lightly forgotten, but the transition from one-third to two-fifths was easy, the increase of the rent however being one-fifteenth, the ryot was allowed, or took, fifteen beegahs additional for every hundred, from which the government derived no revenue whatever, and so at length it came to the same thing as the former assessment of Mulik Umbur, one-third the gross produce.

There was then a practice, which existed from the times of the more ancient monarchs of India, to collect by the *Tukbundee*, or *Hoondabundee* system wherever the coolies had retired before the Mahrattas. It subsisted, till superseded by the new plans of Anajee Dhuttoo, and Trimbuk Veenaik in the districts north of the Ouchitgurh Talooka: at that time the proportion of land so assessed was very great, but may be estimated at this present time somewhat less than one to ten of the whole arable, or *mule* cultivation, north of the Oolas river. The hill cultivation, of the southern Konkun is almost exactly as one to three of the rice, or *dhemp* produce. From this we may form a tolerable judgment of the obstacles and existing scantiness of *wurkus*, or hill cultivation in those quarters

which pay altogether by this method. It appeared to me on inquiry to conform exactly to the rude practice which is prevalent with the celebrated mountaineers, the Todawurs and Burghurs of the Nilgiri hills: they judge by the eye, that a certain piece of land may produce so much; it is sold, it is leased, and rated accordingly. The eye and the judgment of a savage or a poor untutored being as the Todawur is, has acquired by exercise, in matters such as these, a degree of precision and skill which would scarcely obtain credit with those who had not tried them. I have frequently put their native talent to the proof, and am satisfied that a far greater degree of exactness was attained in the ancient Nuzur undazee or Nuzur pahanee of the former revenue officers, than we should be willing to concede as probable. In the northern, or Sunjan districts, the *Hoondabundee* assessment is more frequent; in Munohur, Washalee, Wara, Kolwun and the Dang, the *Tukbundee* system prevails. It is extremely light, and comprehends all other sorts of demands on the soil, the *babtees* and *sayer* of the Mahrattas being altogether unknown beyond our own possessions. Seevajee did not make any alterations in the revenue system of the southern provinces from the Salsee muhal to Karwar, which was then under the exclusive management of the Sir-Desaee of Koodal, or chief of the Desaees in charge of the five Muhals, Koodal, Phonda Punch Muhal, Karwar, Mirjan, and Ankola. We have therefore an insight into the revenue management of the Beejapoor government anterior to the Mahratta reforms, since the *Koomula* assessment still continues. This assessment was on the number of *Bhurus*, *Khundees*, and *kooroos* of seed; and the whole collective amount, as well as the whole collective share of each man's rental, was called after the Arabic word *Koomula*. See Golius sub verbo, كمل Kumula, perfectum efficit: so *Kool*, or Kumul, totum, omnimodo; signifying altogether, absolute amount. The grain measure of these districts is as follows:

| | | | | | | Cub. in. |
|---|---|---|---|---|---|---|
| 4 seers | = | 1 pylee, ..... | | | | 146.3 |
| 8 | = | 2 pylees | = | 1 kooroo, ..... | | 292.5 |
| 64 | = | 16 | = | 8 = 1 pura or mun, .... | | 2341.0 |
| 160 | = | 40 | = | 20 = 1 koodalee khundee, | | 5853.0 |
| 640 | = | 160 | = | 80 = 4 = 1 bhuru, .... | | 23412.5 |

These measures I have ascertained from a great number of very careful experiments, and have traced to their true original standard. The average dimension of the pylee measure varies from 5.7 inches

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diameter to 5.675 inches or 5.7 inches deep; those dimensions give a small quantity less in the cubic content or 145.45 to 144.2 cubic inches: they are made on the principle that the koodalee khundee should correspond to 24 pylees, or English wine gallons, the English gallon, as I have before observed, being an exact counterpart of the Mahratta pylee. The quantity of seed necessary to sow the different descriptions of ground varies from six or eight seers, to 16 seers for one khundee of the produce, according as the seed is planted and transplanted out, *(laonee)* or sown broadcast, *(ompnee.)* It appears on inquiry that the first method is always resorted to in rich productive lands, and the division of the plants when taken up and the offsets separated, although attended with much additional labour, yields a considerably larger and more perfect crop, than by the broadcast sowing: the roots germinate again into many distinct additional offsets, each of which, when matured, yields a full good ear of corn; for when these offsets are divided, it would seem that the plant puts forth still greater efforts to mature the seed, and throw out others, all of which likewise with proper culture, and judiciously planted at proper intervals, when the rain falls heavily, produce a full good ear. It is not to be doubted that the repetition of the process would increase the return still more and more. As it is, the rice plants when first planted out are not so thick set, by which means they have more room to spread, and more air, light and wind, which are all very essential requisites to the perfection of the vegetable creation. The system of sowing broadcast, is a slovenly method, quite undeserving of the well-earned praise of agricultural skill, where the improved but more laborious process is exhibited as a proof of the capab lities of the soil with a better management. From the quantity of seed sown therefore, the exact quantity of ground cannot be determined without reference to the method of sowing or planting, but it is probable that 7 to 10 kooroos of *laonee* may be reckoned to a beegah, and 18 to 25 kooroos of *ompnee*, or broadcast cultivation. The crops were divided, as elsewhere, into the *Paosale*, or *Sird* (wet, cold, rainy); *Veedul* or after crops, called in the central districts south of the Savitree, *Kurdun*, and north of that boundary *Katahnee;* the third *Geemvus*, or crops raised by artificial irrigation, which are exclusively confined to the Koodal and southern districts of Warree, Goa, Novas conquistas and Phonda punch Muhal. All arable land was called either *Jeerayet*, or if used for gardens, cocoanuts, betel-nuts, &c. *Baghaet*, a distinction very general throughout India. Whatever land did not come under these

heads, was either *Bhurud*, or *Dongur*: the former answering to the *Mal Zumeen* of the rest of the northern and southern zillahs, as *Dongur*, or hill lands, corresponded to *Wurkus*. All the first description of land was appropriated, in the first instance, (the *sird* crop,) to raising rice: in the second or *Veedul* cultivation, to koolthee, chillees, ooreed, and very rarely a third and after crop of Nachnee: but the quick succession of crops without a rest, or fallow, effectually exhausts the soil, and detracts from the general profits of husbandry. In the foregoing system the *Koomulu* respected the quantity of seed sown, and the average produce: the government rental averaged from $\frac{1}{8}$th to $\frac{1}{4}$th of the gross produce; it now stands nominally at one-fourth in the *mule*, or rice cultivation, and one-third in the *Bhurud* or *Dongur* cultivation, the last two appropriated exclusively to dry grains, to hemp, and pulses. The assessment of *Baghaet*, or lands planted with cocoanuts, *betel-nuts*, &c. was fixed upon the number and productiveness of the trees; from the average return of all the trees, young and old, producing fruit, in whatever situation: the utmost produce of a cocoanut tree in the best situation and attended with the greatest care, may be about 140 or 175 nuts, from which it ranges to 20: the first and last years of its bearing, the number is still less. The money rate or assessment on each tree, one with another, varied from 40 to 50 nuts or about two-fifths, possibly about one-half the gross produce. Sooparee or betel-nuts, are of much more delicate growth; the produce by weight, is from two to 12, or 20 seers: of this the government rental or tax was one-third, or in some cases as low as one-fourth, where the labour was excessive, and the returns extremely uncertain. The old *Koomula* rental of *Baghaet* was in the highest degree impolitic and ruinous. At Mr. Dunlop's suggestion the assessment was very much reduced. By what I could learn, it was the practice of the revenue managers to go into a cocoanut part, or *sooparee bagh*, (betel-nut plantation) and estimate the produce of the trees at sight; saying, all these trees may yield one with another, so many thousand cocoanuts; on these different rates were assigned per 100, according to the reputed capability of the soil, the out-turn of the dried kernel, *cobra*, or the requisite labour, the extent of ground occupied, and means of irrigation. In Mussoora and Wurad, the rental, or tax of *Baghaet* for cocoanuts, was in the *Koomula* 16$\frac{1}{2}$ anas per 100 nuts: in Maloondee, 17$\frac{3}{4}$ anas; in Pat, and Malwun, or the immediate coast, where the sea air favored the growth and maturity of these palms, about 18$\frac{1}{2}$ anas per 100. The cocoanut is from

7 to 8 or 10 years before it produces fruit; from the 7th to the 11th year it yields from 25 to 70 nuts, and if watered, the roots loosened and manured with Koothee (salt fish), occasionally salt, and in good grounds, lives for 30 or 35 years, and produces 140 to 170; after which, it gradually falls off, declines, becomes sterile, and dies. The assessment, on an average, contemplated a sixth of the true produce of all the trees collectively, the *Koomula*, or in the aggregate indiscriminately.

The preceding exhibits a summary but correct outline of the last revenue arrangements that are entitled to the name of systematic; and here we may pause to inquire what is the full amount that the ryot or cultivator can afford to pay without difficulty for a continuance; for whatever rent he cannot discharge without recourse to forced methods, whether it be the relinquishment of personal gain, comforts, or the destruction of his capital, are undeniably and evidently calculated to draw down ruin on him, as well as on his landlord, to paralyze his exertions, and to annihilate that return which is the reward proportioned to increased skill and increased industry. We have seen the origin of the government rent, the acknowledged right of the renter or sovereign to the lesee's rent for the usufruct of his property, first a tenth as embracing both the sovereign's and state rights, next as distinguishing these rights. It was first a tenth, or a sixth, then two-tenths, or one-fifth; or two-sixths, or one-third; lastly two-fifths; but which was subsequently, as obligatory on the state, reduced to the former rate of two-sixths, or one-third. It was the opinion of no questionable authority, Sir Thomas Munro, that one-third the gross produce is the utmost amount that can ever be levied with any colour of justice from the cultivator, nor can it be doubted from a review of the revenue system of Akbar, that this last amount is more than could be taken for any continuance, unless the cultivator be permitted to sell his produce without restriction; one-fifth the gross produce, is, or should be, sufficient to meet all the expenses of the government and the service of religion, and a country which takes so much only from its subjects, leaving the cultivator four-fifths, would soon derive a larger revenue from the diminished rental of lands, than from any tax in excess of it, for the whole capital would necessarily be employed in its tillage and improvement, which is now abstracted in a thousand unseen ways, altogether unconnected with agriculture or commerce. There are two modes of considering the land rental of India: first, as it is paid by each individual proprietor; secondly,

as paid by the country collectively: for if the amount paid by one class of proprietors is returned to another, to be distributed again to the people at large, the capital is not abstracted, but circulated through additional channels; and this is the case where the government is not exclusive in its religious persuasion. It was the case under the Hindu and Mahomedan governments, and was so also under the Portuguese, where the ministers of religion being of the same country, spent all their income in the country, either in agriculture, or on those who followed agriculture as a means of livelihood; but it is quite otherwise when the revenue is withdrawn by persons in no way interested in those matters, and in this view of the question, a heavy rental which passes through the hands of the servants of a state, and is not abstracted, is by no means so oppressive as a light assessment derived to a government which has no inducement to spend its acquisitions in the country, beyond the admonitions of justice and propriety. For this reason we find the mass of the people far more contented under their own oppressive governments, and infinitely more prosperous and happy than under the British. The fact is not to be doubted, as it regards the population in the aggregate, but not so individually; oppression and cruelty fall very grievously upon the individual, which yet may not be felt by the multitude; and it is from persons so aggrieved, that we are flattered into the belief of the vast superiority of our own government to that of the native powers. If those, who are so credulously disposed, would take a little tour into the provinces under native chiefs, and so far disrobe themselves of the haughtiness and complacency of British subjects, as to listen to a plain unvarnished tale, they would come away with very different impressions of the excellence of the system, which is so much commended, and that rigid discipline and stern uncompromising good faith and justice which we believe to be the stronghold of our security: we should be disposed to inquire whence this great difference arises, that men should prefer oppression, misrule, and misery, to that fair, smooth, even-handed justice, which maintains the cause of all the poorest and least important without discrimination of persons, against their wealthy superiors. Inquiry would inevitably convince us that there is something defective in the British revenue management which more than compensates for all the blessings of security, justice, and happiness. It is the insecurity of the foundation of all property, the silent abstraction of capital, and the reliance on the capabilities of a code of laws which was never enforced, but by our government.

The parallel holds good in every class and order of society, and we know as a fact, that no native that can get a miserable pittance under a native master, will take service under a European. The cause is identically the same: they have the entire disposal of their time, and their earnings, under a native, which yet they have less enjoyment of, under a European: the poor menial who can get three or four rupees per mensem, will think himself but ill paid at eight or 10 rupees per mensem, from a European; and the reason is obviously this, that he can dispose of his time and the smaller salary with less drawbacks than he can the larger amount. Some short-sighted persons, are apt to adjudge this predilection to their own masters, to other causes: but any one who is anxious to satisfy himself upon this point will find all the shades of dislike to the high wages and service of foreign masters, from the poorest villager, to the peon in the cucherry, the temporary attendants of his household, and the regular servants of government: those who hold the last situations are esteemed the least by their countrymen, being considered by far the least independent, even among themselves.

The master key of all this is every where the same: for the agriculturist and the domestics of our households can make no progress beyond a certain point; they can feed and clothe themselves and their families also, but this is all: whereas in the native service, they can lay by, or increase their capital, and this, by degrees, surprisingly reconciles them to many hardships.

Many attempts have been made to estimate the probable profit remaining to the cultivator after the payment of his rental. Sir Thomas Munro was satisfied from his own calculations, that every thing in excess of one-third the gross produce, trenched upon his actual and necessary requirements. Mr. Colebrooke supposed two-fifths the utmost amount that could safely be required, allowing that one-half, with the advantage of second and third crops, was just sufficient to maintain the cultivator, and his family also, provided they assisted him in his labours.* Mr. Chaplin in his report on the Dukhun, considers the ryot may have about five per cent. profit. Supposing his grain crops pay a rental of $\frac{2}{5}$ths and the *Baghaet* $\frac{1}{4}$th the gross produce, and this with all the little helps of his cattle, occasional hire for labour elsewhere, and the additional gains of his family in spinning, superior skill, or other industry. The effect of this rate of assessment, $\frac{2}{5}$ths of the gross produce, is to be seen in the general decrease of revenue in the Nerwa villages of Goojrat, and in no country can the change for the worse be so perceptibly

traced as there, since the days of Akbar, when although assessed one-fifteenth less, and not burthened with *sayer*, or *puttees** of any sort, the revenue was from one-sixth to one-half more than at present: the condition of the ryots must therefore be far less favorable, and their profits little or nothing. Mr. Dunlop avowed to the government that from the most carefully prepared statements which he had been able to procure or frame, the present rates of assessment left the cultivator without the means of subsisting, and though he believed he must have been imposed on, he was convinced that the peasantry subsist themselves and their families on much less than he could imagine. The straits to which they are reduced are not merely those of coarse and homely fare, but even of that, he inclined to the belief, that the far greater proportion could not afford for themselves so much as one daily plentiful meal of any sort of grain throughout the year. In speaking of such privation we are to consider it as consequent to the continuance of that assessment, $\frac{2}{5}$ths, which was no sooner enforced, than it was evaded: for we cannot believe it possible that any body of men should ever submit to be absolute losers by husbandry, and when it passed that first limit of one-third the gross produce, the government was compelled to compromise the matter by allowing more land, or 23 square pands, (4616 sqr. yds.) to the beegah, for 20 (4014 sqr. yds.) So also, when the Mahratta farmers exacted anew, other demands, the cultivator resorted to other methods to enable him to pay up his rent, of which we can only learn the amount, by judging impartially of his continuing to cultivate at a certain yearly loss to himself. The exact limit to the rental of the land, with a possibility of its continuing to pay without the necessity of great remissions, is one-third the gross produce. But the exact limit which shall enable the country to increase in productiveness, in capital, in wealth, and in industry, is one-fifth; of which, a fair proportion should be assigned to those purposes for which it is expressly levied; and as we have no interest in the furtherance of idolatry or wickedness, it needs not much argument to show that such objects would best be fulfilled in the furtherance of education, the preservation of the public peace, and the administration of justice. An inspection of any of the old revenue accounts of Akbar's time would fully satisfy every impartial mind that the foregoing reasoning is substantially true, with a far lighter land rental, and no extra demands but the duties on commerce, of 5 per cent., the revenue was far

* Extra cesses.

greater than has ever been realized by the British government; for this two-fold reason, the continuance of an enhanced rental, and the effects resulting from its exaction before we acquired the country, capital previously withdrawn.

We have now only to consider the progress of the Mahratta revenue system subsequently to the death of Seevajee, in 1693. In the northern districts, all those lands which were planted out with cocoanut and betel-nut trees, were classed under the head of *Baghaet*, and assessed according to the number and productiveness of the trees planted, at a fixed money rate; this addition was called *Jhar Jharora*, and constituted together with the land rental, the *Toka** or increased rental. In the southern districts these plains planted out in Baghaet lands were assessed in kind, at so many cocoanuts per tree, or so many seers weight of betel-nuts, the gross produce being divided in equal shares between the proprietor and government. For the rest, the land rental continued some time at a stay, nominally $\frac{2}{3}$ths of the gross produce, actually about one-third. About three years after Seevajee's death, a Kunoje Brahmin, by name *Kuloosha*, having ingratiated himself in the eyes of Sumbhajee, the son and successor of Seevajee, commenced overthrowing all that had been effected by the unfortunate Anajee Dhuttoo, the late Soornees, whom Sumbhajee had put to a cruel death from a belief that he had been implicated in a conspiracy against his life, exercised unlimited authority over the Konkun: he imposed a number of extra cesses on the land which, with the original demands, raised the land rental from about a half, to two-thirds of the gross produce. He was soon obliged however to consign the exaction of these impositions to others; finding a number of persons about him willing enough to exaggerate the real state of the country, he at first procured the displacement of the revenue officers left in charge by Seevajee, and Anajee Dhuttoo, and commenced farming out the districts which he entrusted to the management of his minions, armed with authority to collect for the government to the amount specified, two-thirds of the gross produce. The cultivators, landed proprietors, and public officers, being no longer able to discharge these heavy demands, resorted to a predatory life which entailed infinite misery and loss on all the surrounding countries, and gave rise to that spirit of lawless depredation and plunder, the evils of which many of us have witnessed at the distance of a century and

* This word had a very different signification under the Mahomedans and Portuguese, as will be seen in the accounts of the latter territories.

a half. For six years this grievous injustice was suffered to go on without interruption; till in 1689, Aurungzeeb's officers having intelligence of the negligence and effeminacy of the Mahratta Court, came upon Sumbhajee and Kuloosha by surprise, at the little walled enclosure at Sungumeshwur, and brought them to Aurungzeeb, who immediately put them both to an ignominious death.

There were still many of Seevajee's adherents who had judgment and virtue enough to see the necessity of re-establishing the former order of things, and Raja Ram having been elected to the regency during the minority of Sumbhajee's son, every thing that could be effected was ordered; but the Seedee*, exasperated at the Mahrattas, and fearing the approach of the Moghuls, procured a new sunnud from the emperor Aurungzeeb for the confirmation of his jagheer, binding himself to the personal service of the empire, as admiral, and to convey pilgrims to Mecca free of charge: armed with this diploma, he attacked the Mahratta troops and defeated them, near Unjunvel. He possessed himself of the Soowurndroog and Unjunvel districts, and fort of Rajpooree and Rygurh, indemnifying himself for his former losses, by the land rental of these districts and a variety of cesses which differed only in name from those so injudiciously imposed by Kuloosha; this event took place A. D. 1699, nine years after Seevajee's death and shortly after Raja Ram's servants had entered upon their work of reform. These territories were for the most part under the Seedee's authority, until the year 1734, entrusted to the care of Khyrat Khan and other dependants of the Seedee. In the year 1736, the Seedee's possessions were limited to four and a half muhals of the Rajpooree Talooka, which were confirmed to him by a Tuhnama, or treaty with the Peshwa, and these he has held ever since†.

The land rental was now for the first time distinguished by the

* The first Seedee (Yakoot Khan) was an Abyssinian officer in the service of the kings of Ahmednuggur, or Nizamshahee government, who having dispossessed the last brave chieftain of the Koolee caste, Eetbarow, was invested with the hereditary jagheer of the entire Rajpooree districts, lying between the Savitree and Koonduleeka rivers. On the decline of that government, his successor, choosing rather to uphold any Mahomedan government, than a Hindu, and being unable altogether to stand by himself, tendered his services and fealty to Akbar, who appointed him, with the same immunities, high admiral of the Moghul empire—by a regular title-deed. The descendants of this family of Abyssinian pedigree, frequently intermarried, and keeping up their connection and intercourse with Abyssinian families, still retain their half possessions.

† A copy of this Tuhnama and a translation will be found with the Statistical Tables, at the end of this article.

name *aeen dust*, two Arabic words, *dust* signifying rental, *aeen* the thing itself: this aeen dust, as it was now designated, had been heretofore collected wholly in kind, *aeen jinnus* the thing, or actual produce. The government rental was called *dhara*, if however any portion of the dhara remained due to government at the expiration of the year, it was usual in Seevajee's time to commute such due, for a money payment, at the market price of the day. The object of all the native princes, and Seevajee in particular, was to store up grain for their troops and followers, which in a country like the Konkun, could not easily be procured for large bodies, without great difficulty, or an expensive commissariat train, of which they rendered themselves almost independent by this method. The troops and followers were paid in kind, and had usually some lands allotted them in the neighbourhood, which in the language of Beejapoor, were styled *budul moshaira*, (Arab.) or, lands in lieu of pay, or service money. During the disgraceful government of his confidant Kuloosha, all these service lands had been thrown up, and plunder became a very general resource of livelihood to the military servants, companions, and freebooters, of Seevajee's army. Nothing had been conducted with that regularly organized and warlike preparation under Sumbhajee, which had distinguished and facilitated the distant forays of his predecessor. Seevajee's injunctions were all in view to the forage of his cavalry or the maintenance of his troops when the severity of the seasons precluded activity: these were all renewed at Sumbhajee's death; and may enable us to understand better the policy which dictated a different course to the Hubshee and Angria, of commuting the grain-rental for a money payment, since it is certain there could be no motive of enlightened government when so much misrule and folly prevailed in the camps and durbars of these marauding chieftains.

The Seedee made it a rule that three mun of every Khundee of *aeen jinnus*, that is $\frac{3}{20}$ths of the grain rental, should be commuted at the following rates.

For *bhat* (rice) and *Naglee*, (Cynosurus coracanus,) 22½ Rs. per Khundee, or 20 muns.

For *Wuree*, (Panicum Brizoides,)..... 17½

The following produce was commuted entirely at the rates subjoined.

*Hureek*, (Paspalum Frumentaceum,)..... 7 Rs. per Khundee.

*Tilgore*, (Sesamum orientale,) ..... 75 Rs. per ditto.

| | |
|---|---|
| *Til Kale*, (Sesamum orientale,) | 60 Rs. per Khundee. |
| *Ooreed*, ..... | |
| *Toour*, (Cytisus cadjan,) ..... | |
| *Til sale*, (Sesamum,)..... | |
| *Moong*, (Phaseolus,) ..... | |
| *Powte*, (Dolichos lablab,) .... | 40 Rs. per ditto. |
| *Chowlee*, (Dolichos lablab,) ..... | |
| *Koolid* or *Koolthee*, (D. biflorus,) | |
| Salt, *Meet*, ..... | 7 Rs. per ditto. |

This was called *Tusur*, literally commutation; *Byldam*, or a tax upon bullocks kept by the petty traders, or others engaged in the transit commerce of the country, at 1½ Rs. for each bullock per annum, whether actually employed or not; previously, this tax did not exist. Mohturfa, a tax upon shopkeepers from one to 5 Rs. or more, according to their circumstances.

A further tax was levied on Baghaet lands beyond the half of the produce levied by Kuloosha; for each hundred cocoanuts allotted to the ryot or cultivator, as his half share, ten anas, and on each mun of sooparee or betel-nuts, by weight twelve anas.

The Seedee likewise brought into the government account the Sirdesh Koolkurnee's, or Anajee Dhuttoo's huqs, namely, half a mun of grain in each Khundee of *dhara*, that is, one-fortieth of the grain rental. This amount was the allotted stipend of Anajee Dhuttoo from Seevajee, and was defrayed from the Mahratta treasury, but the Hubshee collected it over and above the government grain rental, and made that which was a motive to Anajee Dhuttoo to increase cultivation and protect the cultivator, a ruinous tax. The Seedee further extended this principle to his new taxes, whether *Tusur*, a money commutation for produce in kind; *Mohturfa*, shop tax; *Byldam*, bullock tax; or *Baghaet*, gardens assessed at a fixed assessment in money, On all these items he levied half an ana per rupee or $\frac{1}{32}$ of the total amount of the produce commuted, over and above the former established rates. On all produce sold by weight, called *wujnee jinnus* he levied 1½ ana per mun of rental, or rather less than one-eleventh, over and above the established rates; lastly, one-sixteenth, or one ana in every rupee of hemp produced, over and above the established government rental.

Besides this, the Seedee made over the Sirdeshmookhee huqs, stipend, or fees, which had been paid out of the treasury, or rather the government share, by Seevajee to the proprietor, with the exception of two muhals Gohaghur and Huvelee Humzabad, which

he reserved to himself. This stipendiary percentage was now for the first time levied from the ryot's share of the produce at the former rates established by Seevajee, namely, four anas per Khundee of all the grain rental, half an ana on commuted produce, or garden lands; 1½ anas on *Wuznee dust*, or produce sold by weight, as turmeric, sugar, sooparee or betel-nuts, &c.; on hemp, one ana per mun.

In the year 1744 Angria obtained possession of the districts included in the old Dhabool Soobhadaree, and held them till he was finally expelled by Lord Clive in 1756: not anticipating any permanent authority, he added still more oppressive burdens to the already straitened condition of the people. He introduced a new tax called *Putteebab*, or *Hubshee puttee*, being a cess of two anas for each rupee of revenue on laden bullocks, jack trees, *Bheerly mar*, Caryota Urens* *Bhundur Mhar**, *Oondinee* trees Calophyllum Inophyllum and† *Mohturfa*, likewise a cess on all kinds of grain, Hureek excepted, of three Rs. a Khundee. The latter paid two Rs. only, likewise on turmeric and raw sugar, six anas per mun, and four anas for hemp.

Angria further imposed a house tax of one rupee per head, per annum, which was levied from all alike, the village and district officers and persons of large property being alone exempted; widowers were charged half *ghurputtee*, or house cess.

Cattle if milked, were assessed annually at one rupee per head, if old or poor, but half a rupee per head.

From each *Mach*, or score of goats, one was exacted yearly, for the use of the forts.

As a number of persons were found to be profitable subjects for taxation, and did not come under any of the cesses above specified, they were distinctly taxed. Thus, the Gaolees, Dhungurs, Kharvees, and Daldees, the two former subsisting themselves by the rearing and tending of cattle, the two latter by the catching and preserving of fish, and navigating vessels along the coast, were brought under the operation of the new system whether they took to their proper pursuit or not, distinctions being made however in favor of any persons employed by the district officers who went by the names of

* Two fine descriptions of Palms from which the natives procure arrak or toddy, materials for manufacturing rope; from the toddy itself, sugar, and from the nuts, a useful oil for domestic purposes, for food, and for burning.

† From the nuts of which oil is extracted.

*Paluk*, fed or nourished. The Gaolees and Dhungurs paid for their cattle, and a capitation tax for all adults and women house-holders: the cattle were assessed from 30 to 10 seers of ghee per head, if milch, according to their age and classification in the accountant's books. The capitation tax was ten seers of ghee, *(toop)* per mun for women being house-holders; or the half of this quantity for a widow's cess. The Dhungurs paid also from 8 to 15 anas per head for each milch buffalo.

The principle of exempting the heads of castes and trades from imposts, which had grown out of the abuses of former governments to be an established custom, was extended throughout the whole Konkun to every taxable class, and those who ought to have contributed, and were far more able to contribute to the public burthens, were allowed entire exemption in many cases, and were dealt with on the whole with a degree of partiality that betrayed the character of the policy which dictated each particular tax; on this principle, the Gowdas, Chowgulas, and Mookudums were excluded from the taxation imposed by Angria on the Dhungurs and Gowlees; and all who possessed great influence in realizing the government demands were likewise favored by the same privileges.

The Kharvees and Daldees were subject to a capitation tax in kind, as well as a particular cess on each boat, or fishing vessel, of whatever description: this averaged from half, to one mun of oil, *tel seepa*, per head, for all males from 15 to 60 years, and 1½ mun of oil per boat. The object of this tax was ostensibly to furnish oil without any charge to the government servants, and originated in their exaction of it from the fishermen without the authority of the rulers of the country; it eventually became a regular impost, and was commuted for a money payment which is still enforced by the British government.

No attempts were made to bring the innumerable wild and uncivilized tribes under the power of the revenue officers during the Moghul government, but as the country became more tranquillized, the Peshwa's officers introduced like imposts on each particular tribe according to its occupation, which they usually farmed out on account of the great difficulty and uncertainty of realizing it. In this way a much larger proportion of the whole population is now ... sible to the government officers than heretofore, and all items ...lected, and which swell the total amount of the *jumma**, must

* *Jumma*, the collective aggregate of all descriptions of taxes, cesses, &c. An Arabic term.

first be deducted, before we can form any opinion of the comparative state of the revenue and land rental at different periods.

Whatever may have been the spirit which dictated these taxes, they are justly demandable in proportion to the agriculturist's rent, and do not appear to bear very heavily upon them; but the farming system, and the duties on salt, and land customs, prevent the most industrious from rising above the same condition of poverty in which we found them. They can easily obtain a subsistence by fishing, and find occupation in the small trading vessels on the coast, but they can find no time for agriculture, and must depend on the cultivators for the little grain they consume, for which they barter fish; as this pays a heavy duty as well as the grain, it is absolutely limited to their most pressing wants.

It appears that the government share of the grain, *(Aeen Jinnus)* had hitherto been received by the striked measure*, but after Seevajee's death, the revenue officers required it to be heaped. Angria renewed the former orders on the representation of the ryots, on which, by the collusion of the persons appointed to measure the grain, there appeared a deficiency, on remeasurement, by the pylee measure, of a fourteenth or somewhat less. To meet this supposed deficiency Angria imposed a tax called *wurtala*, that is, a further cess of three seers (three quarters of a pylee) in every phara of grain. The government produce in kind with this allowance, was lodged in the nearest government *Kothee*, or store-house, which was erected near the village temple. The store-house was a wooden building, raised about five or six feet from the ground, the sides planked, the roof tiled, usually about 30 feet by 20 and as many feet in height.

To compensate for the losses by vermin, called *Kothee-toot*, a further impost was levied of one seer on each phara, called *seer wurtala:* in contradistinction to the *Map wurtala (Map*, measure; *wurtee*, excess; *ala* come, Mahratta).

To meet the expenses of his vessels of war, which consisted of eight vessels of about four hundred tons burthen, with an extravagant proportion of men, Angria required a proportion of each ryot's produce at a low fixed price, without reference to the market price

* Small measures or aliquot parts of the bushel, phara, mun, and such like dry measures, should be heaped. The larger, as the bushel, phara, mun, &c. exceeding the ordinary power of one person to take up and fill with the hand, as also not being of a cylindrical form, should always be striked, or struck off even by a bar to avoid the great uncertainty and difference of heaping in vessels or measures of different dimensions, which in the case if the latter are square, or rectangular cubes.

of the day. This extended to all kinds of grain but Hureek, which forms the last precarious resource for the subsistence of the very poorest classes, and was therefore in no great request, as an article of food, for the government servants. The amount of this impost was a twentieth in excess of each ryot's payment in kind, for which he received credit in the public accounts at the rate of half a rupee per phara, or ten rupees per Khundee of grain, and one seer of ghee for every Khundee of produce sold by weight indiscriminately, for which the ryots received credit in like manner at the fixed rate of three rupees per mun.

These vessels of war were supplied with rope by an impost on seven villages in the Gohaghur muhal, of two maunds 2½ seers, on every thousand nuts of the government share, for which credit was likewise given at the rate of one rupee per mun.

It may well be imagined how complicated each ryot's accounts had now become by these additional cesses: it was no longer possible for the ryots themselves to reckon them, and they were therefore completely at the mercy of the village and district officers, who, for such services, required also the same indulgences to them, over and above their demands. By this means the subordinate peasantry were almost annihilated, and the condition of the far greater part reduced to that of serfs, entirely dependant on some one individual, who gradually obtained by length of occupancy a title to the lands which had devolved on him by the necessities of the rightful owners.

It was probably at this period that the district and village officers first established themselves in those rights which they now claim as their ancient paternal inheritance, and as we see the like doubts existing in other parts of India regarding their existence before the Moghul government, it is fair to conclude that their origin was to be attributed elsewhere to like causes. In this manner every description of fee or emolument may be traced, by attention to the practice of the successive governments; for their demands were always a pretext for like demands on the part of their servants, and farmers of revenue.

The proportion of the produce commuted for a money payment had been fixed by the Seedee, at three mun per Khundee; Angria increased the quantity of grain, and reduced the rates: it was now reckoned at one-fourth the whole grain rental of each ryot. The comparative rates were fixed prospectively as follows, and

may be understood with reference to the Seedee's previous regulation from the annexed table.

| | |
|---|---|
| *Tusur* of Bhat according to Angria's system one-fourth or 5 mds. at 20 Rs. per Khundee. | Seedee's rate, 3 mds. at 22½ Rs. per 20 mds. |
| *Tusur* of Naglee, (Cynosurus Coracanus) one-fourth, or 5 mds. at 16 Rs. per Khundee. | Seedee's rate, 3 mds. at 22½ Rs. per 20 mds. |
| *Tusur* of Wuree, (Panicum Brizoides) 5 mds. at 13⅓ Rs. per 20 maunds. | Seedee's rate, 3 mds. at 17½ Rs. per 20 mds. |
| *Tusur* of Til Kale, (Sesamum orientale) Til sale, (Sesamum orientale,) Moong, (Phaseolus mungo,) Powte, (Dolichos lablab,) Kuduve, Chowlee and Koolid, for all the former, 40 Rs. per 20 mds. and the three last 30 Rs. per 20 mds. | Seedee's rate, 3 mds. at 60 Rs. per 20 mds.; 3 maunds at 40 Rs. for Powte, Kuduve, Koolthee. |
| One-fourth also til gore, at the rate of 50 Rs. per 20 pharas. | The Seedee's rate, 3 mds. at 75 Rs. per 20 mds. |

On the whole, therefore, the ryots gained considerably by the new rates, and it is equally plain that the demand of grain for the use of the armed vessels was only a pretext for the state necessity, as two mun of the government grain was commuted for a money payment. It is supposed by the zumeendars that the abatement in the rates was made in consequence of the inability of the ryots to pay the sum fixed by the Seedee, but was more probably the consequence of fresh imposts established by Angria.

In this manner the Mahrattas carried on their exactions, their officers introducing successively as many cesses corresponding to them, in name and amount, while the ryots endeavoured by their collusion, or pretexts of losses by fire or bad seasons, to evade the government dues. By such methods the greater part of the landed property came into the hands of the Brahmins, Mahrattas, and Mahomedans, who certainly are not the aborigines of India, and could only have gained their present permanent footing by the slow but sure working of this system for many centuries.

Besides the foregoing, every transaction in which government engaged was made an excuse for new demands; the tradesmen were henceforth compelled to contribute a proportion of their manual labour, receiving while employed a daily subsistence: carpenters and blacksmiths were bound to serve one month every year, and received two anas in money, daily, or two seers of rice. Oil-makers

were assessed at ten seers of sweet oil per head, this last impost was called *Shoobrat*.

During Angria's government, the privilege of stamping the coin, received in payment of the revenue, which had been given by the former Mahratta rulers to a Brahmin, was sequestered and brought into the government claims. Under this head one quarter of an ana was now levied on every rupee, excepting money cesses entitled *nuqdee bab*, and lands exempted by special grants.

The repair and maintenance of the hill forts furnished a pretext for another petty tax called *Karsaee*, which was levied from every cultivator in kind, and consisted of grass to thatch the public buildings, baskets, mats, sticks, and timbers from the cultivators; also vegetables, *veerlas*, (a kind of umbrella,) used by the Mahrattas, as a protection against the rain, firewood, torches, brooms, earthen vessels, and a variety of petty articles which each house-holder was obliged to contribute as they might happen to be required. This last tax was extended by the Peshwa's officers, subsequently, to every part of the Konkun from Kalian to Malwun, and has been partially commuted by the British government for a money payment, the greater portion being altogether discontinued.

This vexatious opening for oppressive exaction was carried to an incredible extent by the Peshwa's people, and every peon or underling considered himself entitled to help himself to any thing he might require, without the consent of the cultivator. It is in consequence of this grievous system, that so many complaints have been made against the servants of Europeans travelling through the country. They have seen their fellow-men pillaged with perfect impunity, and suppose that their employment by the sirkar, or under the sirkar's officers, gives them an equal right to exercise the same authority, without compensation of any sort. It may be long before the ryot can be brought to understand that he is not required to submit to such exactions, or our servants to practise them, and the latter will be very slow to perceive that in forbidding them, any one is a loser of their just rights but themselves.

It might be supposed that the natives of this country would at least make some distinction amongst those with whom they are on terms of equality and have known from their infancy: but this is far from the case; no sooner has a poor indigent cultivator mounted his belt, or become enrolled in the service of government, than he thinks it an unquestionable right to enforce his demands for any little article that comes under the head of *kharsaee*, though

it were from his own relatives, and the same extortion is carried on through every grade, to the most wealthy proprietors and officers in the country.

There were imposts likewise for the Hindu festivals called *Dussara khurch*, and *Gokul Ushtummee khurch;* the former consisted of a fowl or goat for sacrifice; the latter, of a pot of butter-milk, which taxes were no further oppressive, but as they introduced an inquisitorial system into every cottage or family, and induced the people to secrete their property from the agents of Government, or bribe them to plead exemptions in their favour.

All trees, not cultivated, as the *Beerly Mhar*, Borassus Flabelliformis, the Elate Sylvestris, or wild date, and *Tar*, all palms producing toddy, were charged on the persons who drew the liquor, at the rate of six anas per tree; and those producing *Kath* or Terra Japonica were charged on the hearths of the Kathkurees, a class who manufacture it, half a rupee for each hearth.

Bullocks, or cattle of any kind, coming within the limits of the Konkun, were assessed at half a rupee per head: and the amount so levied, called *wunchuraee*, or the privilege of grazing in the forests: (*wun* forest, *churaee* pasturage.)

The last item imposed by Angria was personal service exacted from the low caste tribes and Mahars: these were required to serve in the forts, one month in the year, and receive their subsistence 2½ seers of bhat, or rice daily, from government. They were called *Rabte Mahars;* the gooroo or village priest was required to give a bundle of *pan* leaves (piper betel) every week, at the government cucherry, and the Kharvees and Daldees were bound to supply one man in every eight capable of bearing arms, to serve for eight months in the year on board the vessels of war. In such cases these persons were exempt from all other taxes, and were likewise free of all other requisitions for personal service, on any account whatever: they received 1½ maunds of bhat monthly, and one quarter of a rupee for *meet, mirchee*, salt and condiments.

The exemption from all forced service may enable us to understand how perfectly unwilling any of the natives would be, to contribute their assistance, where any such grant has been once made: nothing in fact would induce any people of this class to carry a burthen even for money, in any of the villages on the coast, as they consider it would be the forfeiture of a right which they had once acquired by a compact with Angria's government, but they would have no compunction, when in the service of natives or

Europeans, in compelling the villagers who have never received such exemptions to work by compulsory methods.

Under the Mahratta rule, the system of compulsory service extended to all other classes, beginning with the lowest and poorest; and all artificers and trades-people were laid under contribution in some shape. This of course was soon brought to light under the British government, and has been gradually abandoned, in consequence of the repeated injunctions of the civil and military authorities; in process of time it will be effectually discontinued, and new means will be provided for the convenience of travellers and merchants, which at present are not foreseen.

In the year 1756, Lord Clive took Veejydroog; Commodore James, Soowurndroog; and Commodore Watson, Sindoodroog; from that time to the month of November, 1818, the Konkun, with the exception of Bombay and Salsette, the Portuguese viceroyalty and the petty chieftaincies of Angria, the Jowar Raja, the Hubshee and Sawunt warree desaee, has been under the Peshwa's officers; and the changes or reforms introduced, followed the temper or particular information of these persons: generally speaking, they introduced changes for the worse, and confirmed every injudicious practice which had been invented by their predecessors: there is therefore little account taken of Anajee Dhutoo's and the Punt Amatyu's surveys, though they form the ground-work of all the subsequent surveys.

The rates and names of the imposts differ in some respects in every different district, but the principle of all is the same, it may suffice therefore to state the most remarkable.

The most grievous of these was *Durbar khurch*, which was levied generally on the village, to enable the Durukdars to attend in becoming style at the Hoozoor or presence of the Peshwa, to meet the expense of complimentary presents, and the mamlutdar's own personal expenses, while away from his particular station. This was usually levied in money, but occasionally in kind, at the rate of two pharas of rice in the husk*, per rupee. The institution of this tax went down from the mamlutdar to the inferior officer of each district, and swelled the total amount to an enormous sum.

The Peshwa, on the representation of his ministers, disposed of the government grain at a fixed rate on any quantity purchased, but not exceeding one-fourth the total rental of each cultivator receivable in kind: with the former rates commuted by the Seedee, and

* That is, uncleaned, but cleared of the outer husk.

Angria, they had altogether one-half their produce to pay in kind, one-half was commuted: this last was called *Tusur Furokht; Tusur* meaning commutation, *Furokht,* sale. The sum of money required for the grain so disposed of, was at the rate of 17 rupees per khundee of bhat, 15 rupees per khundee of wuree, 30 rupees per khundee of koolid, chowlee and cuduve, 40 rupees per khundee of moog, powte, til sale, ooreed, toour, and til kale; 50 rupees for til gore per khundee. The *Tusur* rates continued stationary.

So also the produce of articles sold by weight, was sold to the ryots at the following fixed rates: Betel-nuts, 5 rupees per mun; raw-sugar, or *gool,* 2 rupees per mun; *hullud,* or turmeric, 3 rupees per mun; *til gore,* sweet oil, at 5 rupees; coir, at 1½ rupees; and *til seempa,* oil for burning, at 3 rupees the mun.

Articles received by number were resold at the following rates: cocoanuts, 3 rupees per 100; kadjans, 1½ rupees per 100; rice straw, 1 rupee per 100 bundles.

This system of *Tusur Furokht* prevails in all the southern districts, Veejydroog, Rutnagiri, Unjunvel, &c. but varies in the rates. The proportion in Salsee, Veejydroog and Rutnagiri, and Ryghur, is one-half, though in the latter it goes by the name of *Tusur* only; the fourth or five mun in every khundee being established on the first rate, according to Angria's system; the remaining fourth, or five mun according to the rates introduced by the Peshwa's mamlutdars. In the Soowurndroog and Unjunvel districts the two items collectively amount, at present, to one-fourth only, though at one time the amount of *Tusur* and *Furokht* were severally one-fourth of the grain rental. In Rajpooree, and Ouchitgurh, one-fourth only is commuted, which is called *Tusur;* north of this, the grain is either received wholly in kind, or wholly commuted.

Among other changes, the Peshwa's officers attempted also an exact survey of the *wurkus,* or hill lands, and made several deductions and allowances; but the measure was attended with very little success, and these lands continue for the most part to be estimated, as before, either by the eye survey, or by the plough. The measurement where it was carried into effect was by the beegah or area of ground 25 sticks long, and 25 broad, with a further allowance of one quarter of a beegah in excess of each beegah, or 125 beegahs to count for 100 so measured. The *Dhara,* or assessment, on each beegah, was according to Anajee Dhutoo's rule.

The mamlutdars usually held their offices for a period of four years, and as they seldom exercised office a second time in the

same country, made a point of realizing as large a sum as they possibly could under any pretence whatever; their object was therefore two-fold, to insist on as much in the shape of new, or unauthorized cesses, as they had ingenuity to extort; and to set forth all the difficulties of the ryots, or pleas for remissions and particular exemptions in order to shelter them selves from impeachment when called before the Peshwa for a final account of their stewardship.

Whatever may have been the amount brought into the treasury of the state, there can be little doubt that it formed a very small portion of the amount collected from the ryots. The introduction of this vicious system had become so general, from the highest dignitaries to the meanest servant of the Mahratta empire, since the decline of its power under Sumbhajee, that it gradually became a necessary consequence of arrival at authority, to judge of the talent, or fitness, of the government agent by his resources in eluding the vigilance of informants, and getting as much as he could out of every class under his authority.

In furtherance of this system, a body of men had gradually risen up, whose interests were completely identified with the most corrupt attendants of a despotic prince. It does not appear that the Mahrattas, as a body, had any such rights in the soil, or the hereditary offices they subsequently claimed under their princes who governed at the time the Mahomedans invaded the south of India. The state of anarchy and disorganization which ensued upon the defection of the Mahomedan deputies of southern India, from the Emperor of Dehli, in the first instance, and then from the recently established kingdom of Dowlutabad, contributed more than any other event to the effectual colonization of all those tribes, who had followed the fortunes of the princes of Rajpootana, and who, up to this period, sat perfectly loose to society, only waiting, as it were, till their prey had settled down, for an opportunity to make it their own.

We have nothing to show that the Mahrattas, the Mahratta Brahmins especially, had then either such extensive claims as they now possess, or that they were even reckoned with the people of the country. They first insinuated themselves into office, and then contrived to make the whole political machine work together throughout every part of the dominions, to which they had ready access, so as to favor the aggrandizement of their own peculiar possessions. Taking advantage of the natural indolence of the higher classes of

Mahomedans, they diligently cultivated a knowledge of the particular subjects which gave them a preference in the discharge of the Revenue functions. The most intricate questions were familiarized by early education, and an aptitude at perplexing or mystifying a simple rule, was considered the highest effort of wisdom both in political and religious matters; hence, the Brahmins soon obtained an influence which easily passes with the indolent or illiterate for *authority*, and by their combined efforts established themselves in all those rights which we now find them possessed of.

So far as the ancient institutions could consist with their own views, they appear to have made no innovations, but every measure was made to square, as if by previous arrangement, to the claims and interests of the first or privileged order, and no jealousy could exceed that with which they withheld information connected with the real interests of the state.

Had the revenue and district officers who are styled *zumeendars* or *wuttundars*, existed under the ancient government of the Hindus, they would have been expressly specified in their law books and deeds, as possessors of rights independent of the prince, but there is no mention made of them, otherwise than as temporary servants of the state, who had an implied privilege of hereditary succession, so long as they gave satisfaction to their superiors, and fulfilled their obligations of service, as the cultivator his, by rendering a portion of the produce of the lands he occupied in return for its usufruct.

Through the indolence of the first Mahomedan conquerors, the more intelligent Hindus were led to a perception of their strength, in construing the individual rights of property to their own advantage: the progress of their acquisition of them was a work of time and labour, but it would never have been discovered, had not the weakness of the Mahomedan governments led to the foundation of new Hindu principalities, which required some regard to the former order of things.

We are therefore to distinguish the progressive changes which supervened, if we would understand the relative claims of the state and zumeendars to the revenue and other privileges issuing out of the soil: they are seen to have originated, in the foregoing account of the Mahratta system, in a series of oppressive innovations, without express object or plea of expediency, beyond the will of an arbitrary prince. The exactions of the zumeedars were usually concurrent with the general receipts of the state, as unauthorized, or cognizable only by the chief authority.

The only remaining reforms introduced by the Peshwa's officers which it is necessary to explain more particularly, are the Behura rates, or rates at which the portion of the government rental, termed *Furokht*, was commuted, or any further portion not required by the district authorities for the maintenance of the garrisons, public servants or followers; secondly, the *Nugdee Cowlee Sherista*, or fixed money rentals of *Bhagaet*, or garden lands, hitherto received in kind. These commendable changes were brought about at the instance of the Furkia family, who occasionally resided in the Konkun, and undoubtedly had the greatest influence of any persons about the Peshwa's court, both with the celebrated Nana Furnavees, and the Peshwa himself.

Until 1790, the Peshwa's officers had been in the practice of receiving all grain not included under the head of *Tusur* or *Furokht*, into the *Dasthan*, or *Kothee*, from whence it was transported to the different depôts of troops, to be distributed in lieu of pay; but the quantity being more than sufficient for such purposes, the Peshwa ordered a fixed rate of commutation to be established throughout the whole of the districts from Kullian, south, but it was optional with the ryot to pay in kind, or at the Behura rates, whatever did not come under the head of *Tusur*, or *Furokht*.

The Behura rates were then probably the same as the market prices of the day; they are now considerably higher in consequence of the cheapness of grain, and the import of it from Malabar, and Canara, into those districts which before were supplied almost exclusively from the Konkun. Such is one of the undoubted benefits attendant on the amalgamation of all the Provinces into one government, and all subordinate to one rule.

The Rates were as follows:

| | | | |
|---|---|---|---|
| Bhat, ..... | 20 Rs. ..... | per | khundee. |
| Naglee, ..... | 16 Rs. ..... | | ditto. |
| Wuree, ..... | 13 Rs. ..... | | ditto. |
| Tilgore, ..... | 50 Rs. ..... | | ditto. |
| Toour, ..... | 40 Rs. ..... | | ditto. |
| Koolid, ..... | 30 Rs. ..... | | ditto. |
| Kuduve, ..... | 30 Rs. ..... | | ditto. |
| Til Kale, ..... | 40 Rs. ..... | | ditto. |
| Ooreed, ..... | 40 Rs. ..... | | ditto. |
| Til sale, ..... | 40 Rs. ..... | | ditto. |
| Powte, ..... | 40 Rs. ..... | | ditto. |
| Chowlee, ..... | 30 Rs. ..... | | ditto. |

The Nugdee cowlee rates were fixed at four anas per cocoanut tree, or one ana per suparee tree, for a period of years; generally five or seven, after which the full rent was taken as for baghaet lands.

The only regular surveys of the lands were those instituted by Mulik Umbur, Dadajee Kondeo, Anajee Dhutoo, the Punt Amatyu, and Gunesh Punt. Subsequently partial surveys were made during the early part of Nana Furnavees' administration, between the years of 1772 and 1790, but these did little more than change the classes of the inferior lands, and bring some little new land into the village assessment. The government claimed all waste land unconditionally, as their own property, and leased it out without any reference to the *khots*, or *meerassee* cultivators. It is said they did so on the plea of its being disputed property, but the assertion is not borne out by any plea of a contested interest by the village communities, or *dharakuree* and *koolarug* ryots.

After this period, the corruption of the Peshwa's court became so general, that the office of Koomavishdar was sold or entrusted to some profligate unfit person, who had plausible schemes to recommend him to notice, either for securing, or increasing the revenue received in former years. The usual resort of these persons was to farm, or sublet their own farms, and the subordinate agents threatened the villages with a new survey from year to year, which was relinquished for a compromised *chur*, or increase on the preceding rental.

It is no wonder that such a train of events for 20 or 25 years, had a most pernicious effect on the cultivation, and more particularly on the general morals of the people. The produce of the very best lands is said to have diminished beyond all calculation, and it is not to be expected that any improvement can take place till every impediment which has been gradually growing out of such abuses, is entirely removed.

The foregoing exhibits a full account of the progressive advances of taxation over and above the original land rent which was customary under the former rulers of India. Although the British Government have made great reductions in the most oppressive and unjustifiable taxes, there is ample room for further reductions. The system of the Mahrattas is still for the most part the same that is now pursued: it is therefore extremely improbable that the circumstances of the cultivator will make any advance beyond a precarious and scanty subsistence: the length of time that has elapsed, added

to the consequences of our rigid severity, and the previous malversations of the Peshwa's farmers, have deteriorated the general circumstances of the lower classes of cultivators, and deprived them of every thing in the shape of capital, so that the government is a sufferer, both from their poverty, and the neglect of all advantages that might be discovered by a new survey.

Nana Furnavees had it in contemplation to simplify the whole of the land revenue by a general assessment in money, according to the beegahs cultivated, but it was never carried into effect beyond the Kullian Prant. This tract of country, with some few exceptions, was surveyed and assessed between the years 1772 and 1790, all land of the first quality, at 5 Rs. 13 anas per beegah: land of the second quality, at $4\frac{3}{4}$ Rs., and of every other description, on which rice was raised, at 3 Rs. 11 anas. The survey was conducted by the Sursubhedar Sudashew Kesho, and was concluded for the turufs of Tuloja and Waje of the Panwel district; for Moorbar, Gorut, and Korkuda, of the Korkuda talook; for Sonalla, Doogar, and Bhewndee in the Bhewndee turuf; in the Umburnath, Wasoondree, Bare, Konde, Khambale, muhals of Kullian, in Wurede turuf; Shewre, Uliannee and Rahoor muhals, dependant on Sakoorlee. There are therefore three descriptions of rental; 1st, *Dhemp* or *Koomula*, being an assessment by the total produce in kind, which in the northern districts is commuted at the market price, and in the Malwan district is put up to auction; 2nd, The Begownee money rental, and third, the Begownee rental received partly in kind and partly in *Tusur*, (the Hubshee's commutation rates,) part in *Furokht*, (the Peshwa's fixed sale prices:) all the produce in kind is disposed of by auction.

The amount of the land revenue is about one-third the gross produce: with the extra cesses, it amounts however to about 70 or even 80 per cent. on the line of coast from Basseen to Duman. The cultivators continue to pay the rates fixed by the Portuguese; that is, one-half to the immediate proprietor, who is charged with a small *foro*, or quit-rent: the produce and revenue differ so little in quantity from the rates established by Anajee Dhutoo, taking lands of the same name or quality by way of comparison, as to lead to a general belief that Anajee Dhutoo's rates were fixed with reference to Mulik Umbur's at a previous date: the assessment varies from 6 to 32 muns per moorah.

Of the more ancient systems little remains, and that is now principally confined to the immediate neighbourhood of Jowar, which the Peshwa's people had a particular dread of examining,

from fear of the Koolees: it consisted in a certain stipulated sum for a certain quantity of ground, and even now, is not very regularly or punctually enforced.

In the Kullian district the *wurkus* land is called *Rubbee*, and is assessed at 1½ rupees per nominal beegah, that is the estimated quantity equivalent to a beegah, with a due allowance for rock, and underwood; this description of land is far more fertile, however, and altogether of a better quality, than land turned to the same uses, in raising nachnee hemp, khorasnee, til, naglee, &c.; but no distinction is made where all the land is computed by the seed required to sow it, except in the diminished rates.

Generally speaking, the assessment by the fixed money rental is extremely light, as is that by the estimated produce throughout the northern and southern districts: there are also few extra cesses beyond the land rental, but they are not in so flourishing a condition as the districts where the payments are made up of a great variety of imposts: the reason appears to be, a want of population, cattle, and persons of substance, perhaps in some measure also, the great scarcity of water, and the consequent unhealthiness of the wastes and forests.

Many of the principal officers of the Peshwa's court were natives of the districts of Soowurndroog, Unjunvel, and Rutnagiri; they had considerable estates there, and expended large sums in their improvement: it is to this most probably that the superior degree of success in the culture of rice and garden lands is mainly ascribable, and to the greater affluence of the inhabitants generally, the individual members of whose families are found, in greater or less numbers, in the establishments of every great person throughout India. The money they hoard up in such foreign service is spent in some manner amongst their own people, and a large amount finds its way to the pockets of the agricultural classes.

The general amount of the land revenue, as will be seen on reference to the official returns for a series of fifteen successive years, is very variable*: the fluctuation is chiefly owing to the difference on the auction returns of grain sold. The demand for grain is altogether uncertain, being affected by partial droughts in all parts of India, and is supplied as occasion requires from Malabar and other coast districts, and introduced to the interior by the innumerable rivers, intersecting the Konkun, accessible to vessels of small burthen.

* See Table of the Revenue for fifteen successive years in the Appendix.

In bringing this account to a close, it appears to me, that there are three principal objects to be attended to, in order to promote the general interests of the cultivators and government, to revert to the original ancient rule of taking no more than the rent, that is, one-fifth of the gross produce: to collect that fifth by commuting it at the market price of the season; to ascertain the produce by periodical surveys at intervals of five, or seven years, on a correct measurement and valuation of the lands, with a correspondent enumeration of the people; by this means, it would appear satisfactorily whether any, and what proportion of capital was abstracted from the ryots, and a very accurate estimate be formed in process of time of the ratio of the wages of labour, to the rent and qualities of the soil.

Lastly, that a just proportion of that rent should be set aside, as it was in its original design, for the improvement of the country and inhabitants, in any way most suited to the intentions and character of the British Government, whether in the construction of roads, the repair and embankment of tanks, rivers, or ghats, or encouragement in the shape of tukavee advances on loan or respondentia; in the cultivation of useful timber trees, or the clearing and draining of wastes, and salt marshes; in the appropriation of any quantity to charitable designs, as vaccination, infirmaries, ophthalmic institutions, and, lastly, education. Under such a system it is not to be doubted for a moment that a very few years would produce a surprising change, both in the mass of the people, and the revenues of the country; forasmuch as labour, intelligence and the moral character of a people contribute infinitely more to the production of wealth, than any amount of capital, however judiciously laid out, even on the best descriptions of land: it is such labour alone which creates wealth, and although the experiment may appear hazardous, it is borne out by the concurrent testimony of present and past ages.

*Belgam, 16th April,* 1835.

# APPENDIX.

## No. I.

*Treaties made between the Portuguese Viceroy of Goa and the Mahrattas or Peshwa.*

### FIRST TREATY.

An agreement made by Venkata Rao and Dadajee Rao, generals of the magnificent Bagi Rao Prudhan, the Plenipotentiaries of the Portuguese states being present, namely, Antonia Carneiro de Aleacoa and Joze Pedro Emaus, on the 17th of April, 1739.

That the Portuguese states shall contribute seven lacs of rupees, each rupee being equal to two *Xerafins* of Goa coinage, for defraying the expenses made by the forces at present occupying their territories, in order that the aforesaid forces may break up their camp: and it is stated as follows:—As soon as the stipulations are signed by both parties, two Portuguese of note shall be sent, bringing with them two lacs of rupees for defraying the first instalment: that the army immediately after having received this first instalment, shall decamp, and that all the troops, which are to be found in* Salset and Bardez, shall quit these two provinces and abandon the fortresses they may hold, thus leaving the country free to be inhabited and cultivated by its proper inhabitants, and that the main body of the army shall go up the ghats, leaving behind one chieftain with some people beyond the dominions of the Portuguese, where also the two Portuguese shall remain as hostages, until the second instalment be duly paid.

That within a fortnight the second instalment of three lacs of rupees shall be made up, payable in money, gold, silver, coral, cochineal and other different goods, and that after having paid this second instalment, the Portuguese shall deliver up an obligatory writing for the payment of the two other lacs which are left, to be

* The province of Salset extending south from Murmagom, harbour of Goa to Cab di Ram—Cape Ramas.

paid within six months; and that, for assurance of this last instalment, two natives of the *Camaras Geraes*, municipal members of Salset and Bardez, shall be delivered as hostages, and they shall remain in such place as may be assigned to them until, in effect, the said instalment shall be made good; and that, as soon as the aforesaid obligatory writing shall be delivered up, together with the said hostages, the two first *white* men who had been given as sureties for the first five lacs of rupees, shall be at liberty to return home. At Raia, on the 27th of April, 1739.

(Signed.) ANTONIA CARNEIRO DE ALEACOA, JOZE PEDRO EMAUS.

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## SECOND TREATY.

Stipulations of peace agreed to between the magnificent Bagi Rao Prudhan, and the Portuguese states, in presence of Venkata Rao and Dadajee Rao, generals of the magnificent Bagi Rao, and Antonio Carneiro Aleacoa, and Joze Pedro Emaus, Plenipotentiaries of the said Portuguese states, on the 27th of April, 1739.

That the provinces of Salset and Bardez, with all their fortresses, belong to the Portuguese states, and in order that the same states may enjoy them, they shall be evacuated by all the troops at present occupying them; but with declaration that from the royal quit-rents (Foros Reaes) paid every year by the villages to the said states, 40 per cent. shall be deducted and delivered to the magnificent Bagi Rao Prudhan.

As the said provinces of Salset and Bardez are found to be ravaged by the frequent irruptions of native armies, the magnificent Bagi Rao Prudhan, and his chieftains shall fulfil the *seguro*, and *quite*, the states may have granted to the villages :—that the islands of Karjooen and Panelem shall be delivered up to the Bhonselo, who shall be released and continue exempt from a contribution to the states of 1000 Xerafins (500 rupees) yearly, as promised in the stipulations made in the time of Siva Bhutt, and that a paper shall be given to him showing that he is exempted from paying the aforesaid sum.

That the prisoners of the provinces del Norte Basseen, Sashtee*, Chewul, northern districts of Goa viceroyalty†, and of the provinces of Salset and Bardez, including also the Negros, shall be set free by both parties without any ransom, and that the engagements

* The island near Bombay. † Perna, Beecholim and Sanklee.

or bonds which any of the said prisoners might have made for his ransom, shall be delivered up to the states and shall have no effect at all.

That the merchants of Goa shall be allowed to trade freely in the territories of Phonda, now subjected to Bagi Rao Prudhan, and they shall not be compelled to pay more duties than were always usual; that the said merchants shall be allowed also to convey their goods by water on the river, and enjoy the liberty they always have had heretofore without any alteration.

That the Portuguese states shall not intrude into the territories of the magnificent Bagi Rao, but on the contrary, they shall maintain with them a good intercourse, and the magnificent Bagi Rao, and his chieftains shall act in the same manner towards the dominions of the states of the Portuguese.

That under these conditions, there is established a firm peace between the Portuguese states, and the magnificent Bagi Rao, as also between the same states and Ramchundra Sawunt, and Jairam Sawunt Bhonsla, and Sur Dessaees of Koodal, whose Brahmin or officer Nurba Shenwee, son of Sivajee Shenwee, was present in this army, at the execution of the act of settlement in these stipulations, in which also he is comprised, in consequence of the protection of the same magnificent Bagi Rao. Done at Raia, on the 27th of April, 1739.

(Signed) Antonio Carneiro de Aleacoa, Joze Pedro Emaus,
*Ministers plenipotentiary on the part of the Viceroy of Goa.*

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## No. II.

*Tuhnama or Treaty of Adjustment entered into between Ballajee Vishwunath Peshwa, and Seedee Yakoot Khan of Jungeera: on the conclusion of hostilities, A. D.* 1732.

On the 2nd of Shaban *Soorsun* 1133, during the government of Seedee Abdool Rahman, a Treaty or *Tuhnama* was formed between the Junjeerkur and Peshwa, respecting the system of governing the joint countries, which system is even yet observed, and remains in full force.

The Treaty issued from the *Rekht khana* (store of household furniture and garments) of the Fort of Juzeerut*, Dunda Rajpooree

* Juzeerut, an Arabic word variously applied to an island, oasis, or insulated tract of country surrounded by foreign lands.

in the *Soorsun* 1133, A. D. 1732. The ryots and cultivators of the different muhals have suffered grievously and ruinously from calamitous distresses and repeated disturbances, whereupon the whole of the zumindars and ryots of all the nine muhals appeared and submissively represented that unless a treaty is formed between this government and the Peshwa, the country will never be restored to the enjoyment of peace, tranquillity and happiness, and more particularly the fields will never be cultivated; therefore on hearing their petition it was incumbent on these authorities to satisfy and quiet their subjects and restore them to that peace and tranquillity; in consequence whereof from the present year the following mode and systems were jointly adopted for the future to conduct the affairs and collect the respective and proper revenue of all the following eleven muhals, viz.

1. Mamle Tule, exclusive of the Kusba* (chief town.)
2. Tupa Nizampoor, excepting the Kusba.
3. Tupa Goregaon, excepting the village Oonegaon.
4. Purgunna Nadgaon Moorood.
5. Purgunna Dive.
6. Purgunna Gosale, excepting the Kusba.
7. Purgunna Beerwadee, excepting the Kusba.
8. Tupa Govele.
9. Tupa Mandle.
10. Purgunna Sreevurdhun.
11. Purgunna Mhysle.

This is the treaty for the arrangements of the abovementioned eleven muhals, and it contains and comprehends the following claims, articles, and conditions.

1. Whatever jumabundy (revenue assessment) is to be made in the abovementioned muhals, must be made with the joint consent of the executing parties (both governments). The officers of both governments must attend to it, and it must be done by their calculation and estimation; and whatever agriculture and sown fields, gardens, sayer, or variable impost, including moh turfa (taxes annually received from shop-keepers and artificers), zureebe gowlee (annual taxes received from butter and ghee makers from the produce of their kine), and kowls (waste land) allowed by government to be cultivated and enjoyed by ryots for so many years: after the expiration of the time specified in the *kowl* or lease they must

* Kusba (a chief town); Mowje, a village; Wara, Para, a hamlet; Mujre, a small village; Poora, a suburb.

pay in the rent thereof at the rate settled and mentioned in it. And whatever be the produce, rents and income of the aforementioned items, the officers of both governments being stationed at each muhal must receive it half and half equally ; and if they think proper they may for the future let out the sown fields and gardens by farms or *Muktuhs* (contracts), and if any where the measurement and survey of land is required, they both must attend and receive half and half produce equally; whatever muhals adjoin the Peshwa's dominions, and are settled by them, their Vetbeegars* and all other Babuts (as to fowls, cucumbers, pompions, &c.) they must take, receive, and collect: whatever muhals are assigned the Seedee and settled for him, that Vetbeegar and all other Babuts we shall take, receive, and collect; and if the officer of any government in any muhals shall collect more than the half of the due, he is liable to be called to account and make good to the other the deficiency of his half, in short they must receive the whole income half and half. Should any of our sepoys go on any business into the country, he must first apply to the Sooba of Tula, and take with him a sepoy from this Sooba; if any sepoy of the Peshwa's government shall have any business in this country, he must first apply to our Sooba at Rajpooree, and take thence one of our sepoys with him.

The undermentioned muhals are assigned to each government as follows.

To the Seedee's Sirkur, 5½ muhals, namely :

1. Purgunna Nadgaon.
2. Purgunna Sreevurdun.
3. Purgunna Dive.
4. Purgunna Mhysle.
5. Tuppa Mandle.

Half of Tuppa Govele, being fifty villages ; one village named Varouly is excepted, it being the Eenam of the Deshmook : and the remainder, forty-nine, were divided half and half, 24 villages and ½ being the share of this government as follows :

To the Peshwa Pundit Prudhan's Govt., 5½ muhals, namely :

1. Mamle Tule.
2. Purgunna Gosale.
3. Tuppa Nizampoor.
4. Tuppa Goregaon.
5. Purgunna Burvadee.

Half of Tuppa Govele, being fifty villages ; one village named Varouly is excepted, it being the Eenam for the Deshmook : and the remainder, forty-nine villages were divided half and half, 24 villages and ½ being the share of the Pundit Prudhan's or Peshwa's government as follows :

* Forced service or labour exacted by the Mahrattas of all labouring classes,—one day's gratuitous service in every eight from each cultivator's household.

| | |
|---|---|
| 1. Mowje Ambet. | 1. Mowje Dabole. |
| 2. Mowje Soorgaon. | 2. Mowje Tolboodrook. |
| 3. Mowje Vamve. | 3. Mowje Bhanddiulee. |
| 4. Mowje Lipnee. | 4. Mowje Sunderee. |
| 5. Mowje Kole. | 5. Mowje Sapam. |
| 6. Mowje Kunghar. | 6. Mowje Tolkhoord. |
| 7. Mowje Khamgaon. | 7. Mowje Karikara. |
| 8. Mowje Lep. | 8. Mowje Nandree. |
| 9. Mowje Sangnud. | 9. Kusba Govele. |
| 10. Mowje Poorar. | 10. Mowje Dhaimvalee. |
| 11. Mowje Vhadgur. | 11. Mowje Chanddore. |
| 12. Mowje Moodre. | 12. Mowje Siraolee. |
| 13. Mowje Mauzraone. | 13. Mowje Tarane. |
| 14. Mowje Koortoode. | 14. Mowje Vankee. |
| 15. Mowje Shile. | 15. Mowje Kachaler. |
| 16. Mowje Punuderee. | 16. Mowje Madhegaon. |
| 17. Mowje Manddatne. | 17. Mowje Hurdee. |
| 18. Mowje Kharvat. | 18. Mowje Kussindee. |
| 19. Mowje Varnat. | 19. Mowje Koomsed. |
| 20. Mowje Vangnee. | 20. Mowje Nawassee. |
| 21. Mowje Pajtee. | 21. Mowje Fullanee. |
| 22. Mowje Salegur. | 22. Mowje Hurkool. |
| 23. Mowje Vagrhe. | 23. Mowje Alsoonde. |
| 24. Mowje Tamane. | 24. Mowje Palsup. |
| 25. Mowje Kolmandle, (one half.) | 25. Mowje Kolmandle, (one half.) |
| 24½ | 24½ |

3. For the collection of land and sea customs the officers of both governments should be stationed at the usual places; whatever may be the produce therefrom, it is to be divided also half and half, reserving the privilege of the sea customs of the port of Rajpooree to be entirely collected by the Seedee's government, and also that of the port of Roya, entirely by the Pundit's (Peshwa's) government; excepting these two ports the income and produce of the rest, *in toto*, are to be equally divided half and half, and whatever be the income arising out of fines and mulcts for adultery*, (fines imposed on adulterers male or female,) that also

* Known in Goojrat under the head of Chaimhoree, literally, Skin-stealing. It was rated very high in all the cessions of the Peshwa to the British government: in 1817 in the Duskoroee Purgunna seventy-five thousand rupees annually. It was always looked upon as one of the most iniquitous of the Mahratta resources for raising public money; and the informants were frequently stoned to death, or torn in pieces by the populace, as was Gazeeram, a Brahmin at Poona in 1760.

must be divided equally, half and half, and in case of the servants of either governments being fined, the fine so imposed on them, must be collected by their employers, masters, or governments.

4. In exchange for the port of Rajpoore, the Pundit (Peshwa) was allowed the entire and full enjoyment of the 5 (five) undermentioned villages with their entire income, rents, &c. and one only seaport of Roga.

1st, Kusba Tule; 2nd, Kusba Gosale; 3rd, Kusba Beervadee; 4th, Kusba Nizampoor, and 5th, Mowje Oonegaon in the Tuppa or district of Goregaon. The sea customs of Roya are also entirely allowed to the Pundit, but its other revenue, rents, &c. are to be equally divided half and half.

5. In exchange for the port of Rajpooree, the Pundit Prudhan is allowed the full enjoyment of five pents, or kusbas, and the sea port of Roya; therefore it must be understood that whatever things and merchandize come and go from Yacootnuggur, (or Juzeerut province) although agreeably to our agreements the duty thereof is to be collected at Mera, or at other stations, the pundit nevertheless is not to interfere with any, salt only excepted.

6. The tolls of passengers, and goods, both of the ferry-boats of Rajpooree and Moorood, are to be the entire property of this (Seedee's) government, exclusive of the customs, but the tolls of all other ferry-boats at different places belong to both governments, together with the customs collected on the merchandize imported and exported by and through these ferry-boats, and also the customs collected on the goods imported and exported by Rajpooree and Moorood ferry-boats is to be divided half and half between both governments, but the Pundit's government is not to interfere at all with the passage-money of these two ferry-boats, (Rajpooree, and Moorood.)

7. Whatever balance of revenue department or of fines, levied in criminal and other cases, shall or may now appear to be due to both governments on the day of executing this treaty, the ryots applied for its remission and exemption—therefore although in the year last it has been graciously ordered that they should be exempted and excused, and the declaration to this effect had been previously issued, notwithstanding it is declared that the people and zumindars may and should in virtue of this declaration peaceably and happily come to their respective places and residences, and people the country, and cultivate the fields, and whatever is due by them for the past in the aforementioned way is declared to be remitted, and cancelled, and they are to consider this to be a final order and recapitulation of the same.

8. Whatever merchants from the ghats and Konkun shall come to Yacootnuggur (Juzeerut) with their merchandize, and will proceed from this, the regular dues or the custom on their respective goods is to be collected by both governments only at Mera, or any other place that may be fixed for this purpose.

9. Whatever ship or vessel belonging to this (Seedee's) government may go to any of the Pundit's ports or to the ports of their dependents, it is to be safely allowed them to touch at, and to arrange their affairs there, and take in cargo or every requisite for its lading, or provisioning, exempt from all duties and customs: in accordance with this, the like will be also observed with all the vessels, or ships belonging to the pundit's government, whenever they may touch at this or any ports of its dependants.

10. Whatever persons, or the families of any one, being the servants of either government, shall appear to be in confinement, or imprisoned by either government, it is agreed that they are to be liberated by the respective governments.

11. The income of the provinces of Nagotna, Ushtummee, Seemuhul, and Palee is divided into two shares; one-half is to be received by the Mahratta, one-half by the Busalatpuna. It is agreed that it should continue, and the Seedee not interfere.

This treaty is formed in the above manner, consisting of the aforementioned eleven articles, all of those being agreed to and ratified by both parties: therefore both must quietly observe its contents, and never deviate therefrom. Executed by Dilavur Khan in conjunction and agreement with Ragojee Naik Darekur Afrad, on the 2nd day of the month Shaban, in the year 1133 Soorsun, A. D. 1732.

## No. III.

*Authentic account of the Land Revenue, Sayer or variable Imposts; Land and Sea Customs of the North and South Konkun, (9755 Sq. Miles) under British administration, for a period of 15 years from the date of its first acquisition by Conquest.*

| Years. | Land Revenue. North and South Konkun. North. | q. | r. | South. | q. | r. | Total. | Sayer or Variable Imposts. North and South Konkun. North. | q. | r. | South. | q. | r. | Total. | Land Customs or Transit duties. North and South Konkun. North. | q. | r. | South. | q. | r. | Total. | Sea Customs. North & South Konkun. North. | q. | r. | Collective amount land-revenue, sayer, and customs. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Rs. | | | Rs. | | | Rs. | Rs. | | | Rs. | | | Rs. | Rs. | | | Rs. | | | Rs. | Rs. | | | Rs. |
| 1819-20 | 13,57,822 | 1 | 24 | 13,20,154 | 3 | 25 | 26,77,976 | 2,62,001 | 2 | 58 | 2,16,702 | 1 | 06 | 4,78,703 | 2,03,381 | 3 | 22 | 70,442 | 2 | 75 | 2,73,823 | 4,11,833 | .. | 37 | 38,42,335 |
| 1820-21 | 12,52,476 | 3 | 45 | 11,64,433 | 2 | 79 | 24,16,909 | 2,74,262 | 3 | 02 | 2,19,202 | .. | 45 | 4,93,464 | 1,85,754 | 3 | 72 | 98,504 | .. | 35 | 2,84,258 | 3,98,712 | 1 | 32 | 35,93,343 |
| 1821-22 | 11,61,699 | 2 | 86 | 11,52,157 | 2 | 51 | 23,13,856 | 2,54,213 | 3 | 55 | 2,29,574 | 1 | 07 | 4,83,787 | 1,80,354 | 3 | 45 | 75.261 | 1 | 90 | 2,55,615 | 4,26,504 | 3 | 02 | 34,79,762 |
| 1822-23 | 11,37,210 | .. | 80 | 10.56,593 | .. | 15 | 21,93,803 | 2,22,747 | 2 | 08 | 2,29,370 | 1 | 48 | 4,52,117 | 1,91,089 | 2 | 36 | 83,912 | .. | 07 | 2,75,001 | 4,69,516 | 1 | 19 | 33,90,437 |
| 1823-24 | 11,98,282 | .. | 64 | 11,78,045 | 3 | 46 | 23,76,327 | 2,16,698 | 2 | 86 | 2,75,699 | 2 | 16 | 4,92,397 | 1,44,512 | . | 52 | 64,962 | 1 | 20 | 2,09,474 | 4,55,015 | 1 | 15 | 35,33,213 |
| 1824-25 | 12,03,406 | 2 | 76 | 6,76,310 | .. | 02 | 18,79,716 | 2,11,419 | 1 | 95 | 3,02.605 | 1 | 41 | 5,14,024 | 1,35,407 | 3 | 73 | 50.791 | .. | 28 | 1,86,198 | 3,36,675 | 1 | 43 | 29,16,613 |
| 1825-26 | 11,63.815 | .. | 13 | 10,84,129 | 3 | 45 | 22,47,940 | 2,52,584 | 3 | 59 | 3,27,600 | .. | 91 | 5,80,184 | 1,37,308 | 3 | 57 | 50,970 | 1 | 10 | 1,88,278 | 4,46,927 | 3 | 65 | 34,63,329 |
| 1826-27 | 12,38,904 | 1 | 59 | 10,95,378 | 3 | 24 | 23,34,282 | 2,35,972 | 3 | 76 | 2,73,481 | .. | 37 | 5,09,453 | 1,45,458 | 3 | 48 | 52,254 | 1 | 47 | 1,97,712 | 5,42,226 | .. | 37 | 35,83,673 |
| 1827-28 | 11,92,717 | .. | 61 | 11,90,914 | 3 | 90 | 23,83,631 | 2,70,354 | 2 | 66 | 1,54,591 | 2 | 43 | 4,24,945 | 1,80,021 | 1 | 62 | 41,692 | .. | 90 | 2,21,713 | 4,86,313 | .. | 75 | 35,16,602 |
| 1828-29 | 10,08,259 | 1 | 67 | 10,70,198 | 3 | 96 | 20,78,457 | 2,88,181 | 2 | 81 | 2,41,306 | 0 | 39 | 5.29.487 | 2,43,166 | 2 | 98 | 47,876 | 2 | 62 | 2,91,042 | 6,59,967 | 1 | .. | 35,58,953 |
| 1829-30 | 10,65,833 | 3 | 64 | 10,55,451 | 3 | 48 | 21,21,284 | 3,22,489 | 1 | 21 | 2,80,647 | 3 | 05 | 6,03,136 | 2,28,269 | .. | 27 | 47,378 | 2 | 08 | 2,75,647 | 6,48,269 | 2 | 56 | 36,48,336 |
| 1830-31* | 20.76,897 | .. | 49 | .. | .. | .. | .. | 6,06,433 | 3 | 85 | ... | .. | .. | | 2,70,511 | 3 | 32 | .. | .. | .. | 2,70,511 | 7,17,305 | 1 | 58 | 36,71,146 |
| 1831-32* | 21,69,913 | 3 | 26 | .. | .. | .. | .. | 6,39,402 | 1 | 52 | | | | | 2,67,441 | .. | 36 | .. | .. | .. | 2,67,441 | 6,89,115 | .. | 03 | 37,65,871 |
| 1832-33† | 14,22,058 | 3 | 50 | 6,53,716 | 3 | 95 | 20,75,774 | 5,37,310 | .. | 65 | 1,20,149 | 1 | 06 | 6,57,489 | 2.20,769 | 3 | 97 | 19.825 | 3 | 90 | 2,40,594 | 6,50,038 | 1 | 91 | 36,23,895 |
| 1833-34† | 16,59.665 | .. | 52 | 7,23,686 | 3 | 91 | 24,13,351 | 4,20,628 | 3 | 85 | 1,91,777 | 1 | 34 | 6,12,405 | 2,11,634 | 2 | 17 | 26,483 | 2 | 50 | 2,38,117 | 6,67,451 | | | 39.31,324 |
| Average p.annum, | 12,37,857 | | | 10,32,377 | | | 22,50,674 | 2,89,914 | | | 2,35,592 | | | 5,38,495 | 1,85,163 | | | 56,181 | | | 2,45,028 | 5,33,724 | | | 35,67,922 |
| do. p. sq. mile, .. | Rs. 127.9 | | | Rs. 105.8 | | | Rs. 230.7 | Rs. 29.7 | | | Rs. 24.1 | | | Rs. 55.2 | Rs. 18.9 | | | Rs. 5.7 | | | Rs. 25.1 | Rs. 55.7 | | | Rs. 365.7 |

* NOTE.—The whole of the Revenues were collected and brought to account under one head, in these years.

† The greater amount of revenue shown under the head of the Northern Konkun on the one hand, and the decrease of the revenue of the Southern on the other, arises out of the annexation of some of the latter territories to the former. The aggregate of both is pretty nearly the same.

## No. IV.

*The Kushelee Grant, dated A. D. 1191, June 20th.*

*No. 1, on three Copper-plates.*

स्वस्तिश्रीः॥ जयत्याविष्कृतं विष्णोर्वाराहं क्षोभितार्णवं दक्षिणोन्नतदं-
ष्ट्राग्रविश्रांतभुवनं वपुः॥ आसीद्विद्याधरः पूर्वंनाम्ना जीमूतवाहनः॥
परार्थं जीवितं येन गरुडाय निवेदितं॥ शिलाहाराख्यवंशेयं तग-
रेश्वरभूभृतां॥ तदंशे जतिगो राजाजनि भूभृच्छिखामणिः॥ स्वस्तिश्री
जतिगच्छितीशतनयो नाथिम्मनामा नृपः पुत्रस्तस्य च चन्द्रराट्पृथुय
शास्तस्यापि सूनुः किल॥ संजातो जतिगो जगज्जननुत[तः]
श्रीमांश्च तन्नंदनः गोकर्णो भुवि भूमिपालतिलकस्तस्याप्यभूदादितः॥
गूवलेशेथ तद्भ्राता कीर्तिराजोनुजोस्य च॥ चंद्रादित्य इतिख्यातश्चक्रे
राज्यमकंटकं॥ श्रीमद्गोकलभूमिपालतनय[यः]श्रीमारसिंहो नृपः
तत्सूनुर्नृपमौलिलालितपद[दः] श्रीगूवलाख्यो नृपः॥ तद्भ्राता भुवि
भोजदेवनृपतिर्वैरीभपंचाननश्चक्रे राज्यमखंडितं पृथुयशा लंकेशतुल्यं
किल॥ तस्यानुजातो विदितप्रतापो वल्लालदेवक्षितिपस्यदैव॥ श्रीका
मिनीशेविनतावनीशो दिक्प्रांतरूढःप्रथितः[त]प्रतापः॥ तस्यानुजो
धर्मधरो धरित्र्यां दधार वर्णानखिलान् स्वधर्मे॥ धैर्यायधुर्योधनदो
धनानां श्रीगंडरादित्यइतिप्रसिद्धः[द्धः]। दीनानाथदरिद्रदुःखविकल-
व्याकीर्णनानाविधप्राणित्राणपरायण[णः]प्रतिदिनं गुप्ताख्यदानेन यः॥
यज्ञ[यःक्ष]ष्णाजिनधेनुभूम्युभयतोमुखादिदानप्रदः प्रश्वद्भ्रह्ममतिप्र-
वीणहृदयो भूदेवकल्पद्रुमः॥ तुलापुरुष[रुष]दानादिषोडशक्रतुकार-
कः॥ शेचगांगेयकीर्त्येकनिलय[यः] खगुणैर्भुवि॥ तन्नंदन[नः]
प्रबलमण्डलिकद्विपेन्द्रपञ्चाननोजनि जगत्त्रि[त्रि]तयैकवीरः॥ प्रत्यर्थि
पार्थिवललाटतटस्थपादपीठस्फुटोज्ज्व[ज्ज्व]लयशाविजयार्कदेव[वः]॥
दानाय द्रविणार्ज्जनं जनपरित्राणाय वीरव्रतं सत्याय प्रियमाषणं
हरिपदध्यानाय चेतस्थितिः संपत्तिस्सुमनोविपद्विगतये यस्य प्रकामं
कविः कथ्यन्तः प्रविविच्य तस्य विजयादित्यस्य वक्तुं गुणान्॥ येन
स्थानकमंडलं तदधिपाः भ्रष्टाः पुनस्थापिताः गोवायां परिनष्टभूमि-
पतयः सुस्थापितास्तेजसा॥ यत्सख्येन च चक्रवर्त्तिपदवीं प्रापातुलो-
बिज्जणस्तोभूत् श्रीविजयार्कदेवनृपतिर्वैरीभकंठीरवः॥ तन[तन्न]
दनः सकलदिक्तटवर्तिकीर्तिर्भ्रूभंगमात्रपरिसाधितवैरिवर्गः॥ विश्व-

भरामरधुरीणभुजस्तदैव विभ्राजते नृपवरो भुवि भोजदेवः॥ संग्रामांगणभैरवः क्षितिभुजां संहारभेरीरवः कीर्त्याक्रांतजगत्त्रयस्तनुभृतां निधू[धूं]ततापचयः॥ श्रीरत्नाप्रियनंदनः परिजनानंदैकसंक्रंदनः प्राप्ताशेषमहीतलस्तजयतात् श्रीभोजराजाचलः॥ स्वस्तिसमधिगतपञ्चमहाशब्द[ब्द]महामंडलेश्वर। तगरपुरवराधीश्वर। जगज्जनं मनोनुरागसागरप्रवर्द्ध[र्ध]नशशिरचंद्र। श्रीशिलाहारनरेंद्र। विद्वज्जनमनोरथफलप्रदपारिजात जीमूतवाहनान्वयप्रसूत। विरोधिधराधीशवंशगहनदहनधूमध्वज। सुवर्णगरुडध्वज। रिपुमदेभविदलनोत्कण्ठकण्ठीरवमंडलिकभैरव। विद्विष्टमंडलिकपन्नगवैनतेय। श्रीचगांगेययुवतिजनमनस्तंमोहनाभिनवकंदर्पमरु[रू]बकसर्प। क्षत्रियशिखामणि। श्रीविजयादित्यदेवनसिंग[ह]। साहसोत्तुङ्ग। अरिनृपालराज्यलक्ष्मीसमाकर्षणमंत्रसिद्धि[द्धि]। शत्रुनिवारसिद्धि। सकलशास्त्रपारावारपारायण। रूपनारायण। सकलजगतीजनस्तुत्यद्डवरारित्य। जयपताकापवनविघटितारातिसेनाघनगिरिदुर्गलंघन। उद्द[द्ध]तधराधीशकुलशिखरिकुलिश। कलिगल[लां]कुश। वीरलक्ष्मीलतालंबनप्रचंडभुजदंड। मंडलिकजवदंड। मंडलिकनरनारसिंग[ह]। मण्डलिक वंश्या भुजंग। व[ब]लवदरिचतुरंगसंघट्ट। वैरिघरट्ट। अरसासवारिमदनमहेश्वर। प्रतापलंकेश्वर। मंडलिकगंडपें[पं]डार। एकांगवीर। शरणायातभूभृन्निवहरक्षणसमुद्र। परबलविलयकालाग्निरुद्र। सुगीतकृतिचातुर्यहर्षितशिवांतरंग। प्रशस्तवस्तुकविताप्रसंग। विविधधर्म निर्माण नित्यप्रमोदश्रीमहालक्ष्मीदेवीलब्ध [ब्ध] वरप्रसादादिसमस्तराजावलीविराजि श्रीमन्महामंडलेश्वरश्रीभोजदेवः पद्मनालदुर्गे सुखसंकथाविनोदेन राज्यं कुर्वाणः। स[श्र]कवर्षेषु सत्रयोदशशताधिकसहस्रेषु गतेषु वर्तमानविरोधिकृत्संवत्सरे आषाढशुद्ध[द्ध]चतुर्थ्यांवु[द्ध]हस्पतिवारेदक्षिणायनसंक्रमणपर्वनिमित्तं कुमारगंडरादित्यविज्ञापनेन तस्याभ्युदयार्थं अट्टविरेकंपणमध्यवर्तिकसेलिग्रामे प्रतिदिनं द्वादशब्राह्मणभोजनार्थं नद्रामपिंडादानद्रव्यं सर्वं तत्रत्यगोविंदभट्टहस्ते धारापूर्वकं सर्वनमस्यं सर्वबाधापरिहारं राजकीयानामनंगुलिप्रेक्षणीयमाचंद्रार्कं प्रादात्। तस्य ग्रामस्य सीमा। पूर्वस्यांदिशि कुरुलनामनदी। दक्षिणस्यांदिशिसावुरिनामशुष्कस्रोतः। पश्चिमस्यांदिशि सरित्पतिः। उत्तरस्यांदिशिकेखंडिकाख्यक्षुद्रशुष्कस्रोतः। अंवेवेरिक

स्थितपूगीवृक्षसमूहपर्यंतं सीमा । व[ब]ज्रभिर्वसुधादत्तारादिभिः सगरादिभिः। यस्य यस्य यदा भूमिस्तस्य तस्य तदा फलं। महंप्रजाः परमहीपतिवंशजाबापापादयेतमनसो भुविभूमिपालाः॥ ये पालयंति मम धर्ममिमंसमयं तेभ्यो मयाविरचितांजलिरेषमूर्ध्नि[र्द्धि]॥ खदत्तां परदत्तां वा यो हरेत वसुन्धरां॥ षष्ठि[ष्टि]र्वर्षसहस्राणि विष्ठायां जायते कृमिः। षष्ठि[ष्टि]र्वर्षसहस्राणि स्वर्गे तिष्ठतिभूमिदः। आक्षेत्ता चानुमंताच तान्येव नरकेवसेत्। अतिदानं तु सर्वेषां भूमिदानमिहोच्यते। अचलाच्चलयाभूमिःसर्वान् कामान् प्रयच्छति। सुवर्णरजतंताम्रं [ताम्रं]मणिमुक्ताफलानि च॥ सर्वमेतन्महाप्राज्ञददाति वसुधा ददत्॥ भर्तुर्निश्रेयसेयुक्ता[क्ताः] संग्रामेभिमुखो[खा]हताः॥ तां गतिं नाप्नुवंतीह भूमिदा यदवाप्नुयुः॥ सामान्योयं धर्मसेतुर्नृपाणां कालेकाले पालनीयोभवद्भिः॥ सर्वानेतान्भाविनः पार्थिवेंद्रान्भूयोभूयो याचते रामचंद्रः॥ उत्कटितं विप्रवामियज्ञेन मंगलमहाश्रीः॥

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*The Terwatuk or Terwun Grant, dated 20th Dec. A. D. 1260.*

*No. 2, also on three Copper-plates.*

N. B.—The letters within brackets are the true readings, as corrected by a learned native Bapoo Shastree of Rutnagiri. The actual readings of the Copper-plates are given as transcribed by him.

स्वस्तिश्रीप्रकु[क]११८२ वर्षेरौद्रसंवत्सरे। पुष्य[पौष]वदिसप्तमि[मी] प्रनिदिने। अद्येह समधिगतपंचमहाप्रब्द। महामंडलेश्वर। कल्याण पुरवराधीश्वर। कलियुगकर्णान्वयप्रसूत। चालुक्यकुलकमलकलिका विकासभास्कर। भुवर्णवराहलांछनध्वजसत्यरत्नाकर। प्रणागत वज्रपंजर। महामाहेश्वर। महेश्वरदेवचरणप्रसादनाराधनोपचारा दवाप्तपरमराज्येश्वर। श्रीकेदारदेवपदपंकजभ्रमर। रायधरणीवराह राय। बटकारिपुराय साहसमल्लश्रीकांवदेवराय विजयराज्योदै। तद्राज्यभारचालनसमर्थ। आचारनिपुण। सारासारविचारचतुर। सकलकलाकुशल। महामात्यमंचचूडामणि। श्रीकेशवमहाजनिना। श्रीकांवदेवरायप्रसादलब्ध[ब्ध]। तेरवाटकनामधेयोय[यं]ग्रामः। उत्तरायणसंक्रांतिपर्वणि। परमयाभक्त्या। महाधामि[र्मि]केण भूत्वा

सन्नि[ह]त्तमः ल.कुलसोपरिकर। दंडदोषमार्गणसहितचतुःसीमापर्यंत निधिनिक्षेपसहितः विष्णुतिविप्रसहितकेशवप्रभवे। इक्षोदकेन प्रदत्तः। तदर्थशासनं प्रयच्छति। तेषामेतानि नामानि। भाटसीवार संबंधिनीशूद्रप्रजोपजीविनीसमग्राभ्[भू]मिवि[र्विमलेश्वरदेवस्य। तथा देवस्य संनि[सन्नि]धौ याभूमि[मिः]। सा। भारद्वाजगोत्रस्य। माधव देवस्य। गंधधूपनिवेद्यार्थं[र्थं]। भार्गवगोत्रनागदेक्रमै[वक्रमे]त। काश्यपगोत्रविठ[ट्ठ]लघैशास। भार्गवगोत्रविठ[ट्ठ]लघैशास। भारद्वाज गोत्रउकलघैशास। ब्रह्मत्वसहित। गार्ग्यगोत्रगोइं[विं]दभट[ट्ट]। अत्रिगोत्रसोमदेभट[वभट्ट]। वासिष्ठगोत्रसोमदेक्र [वक्र]मेत। वा सिष्ठगोत्रकेशवभट[ट्ट]। काश्यपगोत्रमाधवभट[ट्ट]। मुद्गु[द्ग]ल गोत्र। वासुदेवभट[ट्ट]। वासिष्ठगोत्रपद्मणभट[ट्ट]। गार्ग्यगोत्र माधवभट [ट्ट] अत्रिगोत्रअच्युतभट[ट्ट]। काश्यपगोत्रवाम-नभट[ट्ट]। भारद्वाजगोत्रनारणभट [रायण भट्ट] भारद्वाज गोत्रनारण [रायण] ठाकुरस्यचौधिरिक [रचौधिरिकः॥] सा [सः], ग्रामप्रतिपालकः। भारद्वाजगोत्रहरिदेवभट[ट्ट]। भार्गवगोत्र तिकलभट[ट्ट]। एवमेतानि नामानि। देवसंनिधौ। तांत्र[ताम्र]भा जनपूर्वक। शाश्वतमठं। धर्मकार्यार्थंकभाटकवाटिका। चत्वारि अंक संख्या जाल्हणराउलसुतगोइराउलस्य दातव्यं ग्रामोयमा[म]त्रान्वय [ये]संभूतरा ज्ञा अपरेणवा धार्मिकेण भूत्वा पालनीय[यं]। यथा दान श्रेयभा[सा]कुपालकोपिभविष्यति। व्य[ब]ज्रुभिर्वसुधा दत्ता राजभिः सगरादिभिः। यस्य यस्य यदा भूमिस्तस्य तस्य तदा फलं॥ स्वदत्तां प[प]रदत्तां वा योहरेत्य[त] वसुंधरां॥ षष्ठि[ष्टि]र्वर्षसहस्रा णिविष्ठायां जायतेक्रि[कृ]मिः। क्रि[कृ]मियोनि[निं]ततो गत्वा चांडालष्वे[ल्ष्व]भि जायते॥ हिरण्यमेकं गामेकं भूम्यामप्येकमंगुलं॥ हरंन[रन्न]रकमा यां[या]तियावदाऊ[भूतसं]प्लवं॥ नविषं विषमित्याऊ[न्] [र्न] ह्यसंविष मुच्यते॥ विषमेकाकिनो[नं]हंति ब्रह्मस्वं पुत्रपौत्रिकं॥ महंग्रजातः परवंग्रजातः[जाः परमहीपतिवंग्रजावा] पापादपेतमनसोभुविभार भूताः[भूमिपालाः]॥ येपालयंति ममधर्ममिद[मं]हि सर्वे तेभ्योमया विरचितोज्जलिमूर्ध्निरेषा[तोजलिरेषमूर्ध्नि]॥ श्रीगोविंदेन विलिखात [खितं]। श्रीमंगलमाहेश्री[माहेश्वरी] ९८५

## No. 1.

*A Translation of an ancient grant in the Sunskrit language, inscribed on three copper-plates, dated Shalivahan Shuk* 1113, *or June* 20*th, A. D.* 1191, *being at this present date,* 1840, *six hundred and forty-nine years old: from Bhoja Devu Rajah of Tuguru to Govinda Bhut, assigning to him the entire land rental, or revenues of Kushelee village in the district of Attaveerakun to feed twelve Brahmins.*

Glory be to Vishnoo in the form of Varaha the Boar who agitated the waters of the ocean, and on whose up-lifted right tusk, the earth found its repose.

There was formerly a Viddyadhun, (a kind of demi-god) by name Jeemootavahanu, who offered his life for other's sake, to Gurooda, king of birds, (i. e. to save a serpent whom Garooda has destroyed.) In his race is the origin of the family of Sheelahar, the kings of Tuguru. In this Sheelahar family was born king Jatiga; he gave birth to king Nayyumna; from him sprung king Chundrarat; from him Jatiga the 2nd. He begat Gonkulla; from Gonkulla were born the king Goovull, Keerteeraja, Chundraditya and Mana sinha; Mana sinha gave birth to Goovulla the 2nd, and Bhoj, Dheva Bullala Deva and Gundaraditya; Gundaraditya begat Veejayarka, from whom sprung Bhoja Deva the 2nd, famous for many excellent qualities, and favored by Maha Lukshmee the goddess of riches. Whilst Bhoj Deva reigned in the Fort of Pudma Nulla (perhaps Punnalla) he at the request of his son Gundaraditya 2nd, on the 4th of Ashadha Shooddh, the bright half of the month of Ashadha, Thursday, in the year named Veerodhukrut of the æra of Shalivahan 1113 (20th June, A. D. 1191) at the meritorious hour when the sun directed his course towards the south, gave in gift, for the purpose of feeding 12 Brahmins daily in the village Kushelee in (the district of) Attaveerakun, the whole of the revenue of that village, unto Govinda Bhut of the same village, *after pouring water on his hands,* a gift universally respected and freed from the least claim of the reigning family. The boundaries of this village are: on the east, the river Coorul; on the south a dry current called Savoree: on the west, the S. ocean, and on the north the dry current called Kakhund, limiting the number of betel-nut trees of Umvarika.

From the great king Suggur downward many have gifted people with lands, and the givers to whom they belonged, obtained the merit thereof. To those monarchs of my race, whose minds shun the commission of sin and who will keep this my donation inviolate, I do join my hands on my head (meaning I do make my numuskar or obeisance.)

* Whoever resumes, land whether given by himself or by others, he in after life becomes a worm, and is reduced to a most painful lot, becoming as it were excrement for the period of sixty thousand years.

Those who give gifts of land enjoy Swurgu (the region of bliss) for the period of sixty thousand years, and those that resume them or those that give advice to that effect, remain in hell for the same number of years. Among all gifts the greatest is a gift of land; land is permanent, it fulfils the expectations of the donor. The giver of land gives as it were gold, silver, copper, gems and pearls. Those that devote themselves to their master's cause, those that die in battle face to face, do not attain to that bliss in after life, which the giver of land attains. The great Rama thus addressed kings (when) he gave land: O ye kings! that shall come after me, I entreat of you, again and again, to keep from time to time this common duty of those that govern from violation, namely, the duty of continuing the possession of land to those to whom it was made over as a gift. *Engraved by Vameeyana Brahmin.* May it prosper.

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## No. 2.

*A Translation of an ancient grant in the Sunskrit language inscribed on three copper-plates, dated Shalivahan Shuk* 1182. *Poush Vudya (A. D.* 1260, *Saturday, 20th December,) in the year of the Cycle named Roudra, being at this present time,* 1840, *five hundred and eighty years old.*

On Poush Vudya 7th (Saturday) in the æra of Shalivahan Roudra, the name of the year at the time when the sun entered his course

* The Hindu imprecation and denunciation, may appear strong to those who have not examined the spirit of such documents issued in the time of our Saxon and Norman forefathers. The words of the laws of the XII. Tables, and Magna Charta, and Charlemagne are pretty much to the same effect, but more delicate as to the language. "These things we offer to God, from whom if any take them away (i. e. the land, &c.) which we hope no man will attempt to do, but if any shall, let his account be without favour in the last day, when he cometh to receive the doom which is due for sacrilege against that Lord and God unto whom we dedicate the same.—Leg. XII. Tab. Cap. II. Carol l. VI. c. 285; Mag. Chart c. 1.

"Others also, who having wastefully eaten out their own patrimony would be glad to repair, if they might, their decayed estates with the ruin they care not of what nor of whom, so the spoil was theirs: whereof in some part if they happen to speed, yet commonly they are born under that constellation which maketh them, I know not how, as unapt to enrich themselves, as they are ready to impoverish others: it is their lot to sustain during life both the misery of beggars

towards the north, this day Keshow Mahajun, the chief Muntree (*minister*) of the great king Coombadeva, the Lord of Cullianpoor, and who is born in the race of Jeemootavahana, gave in gift to the extent of its four boundaries the village Tayravutta unto Keshow Prabhuvu, at the head of 20 Brahmins, together with all the trees and its other appurtenances, with the authority of judging and punishing its inhabitants, and with all the treasure and deposits that may be hidden in it. The names of the Brahmins are, 1st, Keshow Prubhuvu: 2nd, Madhow Dewa of the race of Bharudwaja, to him is given all the land relating to Jhataseevara, on which Soodras subject to this village earn their livelihood; this together with the land in the vicinity of Veemalashwur Muhadeva are gifted to defray the expenses of the Pagoda: 3rd, Nagdawa Kramate of the race of Bhargava: 4th, Withul Ghaishasha of the race of Kashyuppa: 5th, Withul Ghaishasha of the race of Bhargava: 6th, Ookulla Ghaishasha of the race of Bharudwaja: 7th, Govinda Bhut of the race of Gargeja: 8th, Soma Dewa Bhut of the race of Utree: 9th, Soma Deva Krumate, of the race of Vasishta: 10th, Keshow Bhut of the race of Vasishta: 11th, Madhow Bhut of the race of Kashyuppa: 12th, Wasoodewa Bhut of the race of Moodgul: 13th, Pudmon Bhut of the race of Vasishta: 14th, Madhow Bhut of the race of Gaurgya: 15th, Utchyoota Bhut of the race of Utree: 16th, Vamun Bhut of the race of Kashyuppa: 17th, Narayun Bhut of the race of Bharudwaja: 18th, Narayun Thakoor Chowdree (he is to take care of the village) of the race of Bharudwaja: 19th, Hurreedeva Bhut of the race of Bharudwaja: 20th, Teekulla Bhut of the race of Bhargava.

A permanent house in the vicinity of Dewa (Veemulashwur Muhadeo) and the orchard named Zaticka Vateeku measuring four *unks* (a land measure) are also given in danu to Go-ool Raool, the son of Jalhunna Raool, presenting him with a gift, a deed engraved on copper-plates.

May the kings of the race of Koombadeva or those of other race protect (the gift of) the village; may they, from the merit of this gift, be qualified to govern the whole earth.

From the great King Suggur downwards many, &c. &c.—(see the last three paragraphs of the preceding inscription, which exactly correspond with the concluding passages in this inscription.)

and the infamy of robbers. But though no other plague and revenge should follow sacrilegious violation of holy things, the natural secret, disgrace and ignominy, the very turpitude of such actions in the eye of a wise understanding heart is itself a heavy punishment." Hooker's Eccl. Polity, book 5. vol. 2. p. 462.

## II.—*Tables of Population, North Konkun.*—Communicated by Major T. B. Jervis.

*CENSUS in* 1819-20 *and* 1820-21.

| Talookas. | Mehals. | Houses. | Cattle Halts. | Bungaloes. | Total Houses. | Inhabitants. | Men. | Women. | Children. | Cattle. | Bullocks. | He-Buffaloes. | She-Buffaloes. | Cows. | Calves. | Horses. | Goats and Sheep. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Panwall | P. Bellapoor .. ... | 3,451 | 1,167 | 0 | 4,618 | 15,236 | 5,283 | 5,725 | 4,228 | 10,941 | 2,876 | 2,108 | 1,079 | 2,224 | 2,654 | 33 | 181 |
| | T. Wazzay..... .. | 4,231 | 1,158 | 0 | 5,389 | 22,096 | 6,597 | 7,977 | 7,522 | 15,227 | 3,505 | 2,550 | 1,648 | 2,936 | 4,588 | 112 | 1,402 |
| | T. Anwoorvulleet | 1,290 | 147 | 0 | 1,437 | 5,746 | 1,879 | 2,087 | 1,780 | 4,867 | 715 | 685 | 505 | 853 | 2,109 | 5 | 241 |
| | T. Tullozay ..... | 1,514 | 576 | 0 | 2,090 | 7,770 | 2,357 | 2,864 | 2,549 | 7,350 | 1,411 | 1,153 | 828 | 1,456 | 2,502 | 22 | 664 |
| | | 10,486 | 3,048 | 0 | 13,534 | 50,848 | 16,116 | 18,653 | 16,079 | 38,385 | 8,507 | 6,496 | 4,060 | 7,469 | 11,853 | 172 | 2,488 |
| Mahim | P. Mahim, ..... | 2,678 | 450 | 0 | 3,128 | 13,330 | 4,164 | 4,861 | 4,305 | 8,670 | 2,124 | 1,328 | 815 | 1,791 | 2,612 | 20 | 271 |
| | T. Angassee, ..... | 2,286 | 180 | 35 | 2,501 | 12,085 | 4,221 | 4,760 | 3,104 | 3,183 | 1,943 | 355 | 442 | 275 | 168 | 11 | 0 |
| | Hawayleesoywun, | 1,611 | 173 | 0 | 1,784 | 6,838 | 1,354 | 2,458 | 3,026 | 4,525 | 1,263 | 1,026 | 534 | 1,327 | 375 | 11 | 0 |
| | P. Munnor,..... | 1,570 | 160 | 0 | 1,730 | 9,262 | 2,310 | 2,460 | 4,492 | 6,685 | 1,337 | 734 | 596 | 1,535 | 2,483 | 13 | 256 |
| | Pawoolbaray, ..... | 869 | 30 | 0 | 899 | 3,671 | 1,538 | 1,388 | 745 | 3,328 | 800 | 514 | 457 | 719 | 838 | 19 | 0 |
| | P. Koje, ..... | 808 | 55 | 0 | 863 | 8,073 | 1,588 | 1,724 | 4,761 | 4,283 | 809 | 476 | 686 | 793 | 1,519 | 43 | 0 |
| | Suja Seergaon, ... | 710 | 119 | 0 | 829 | 3,911 | 1,195 | 1,355 | 1,361 | 2,779 | 939 | 141 | 243 | 663 | 793 | 2 | 138 |
| | | 10,532 | 1,167 | 35 | 11,734 | 57,170 | 16,370 | 19,006 | 21,794 | 33,453 | 9,215 | 4,574 | 3,773 | 7,103 | 8,788 | 119 | 665 |

*Census, continued.*

| Talookas. | Mehals. | Houses. | Cattle Halts. | Bungaloes. | Total Houses. | Inhabitants. | Men. | Women. | Children. | Cattle. | Bullocks. | He-Buffaloes. | She-Buffaloes. | Cows. | Calves. | Horses. | Goats and Sheep. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bassein | T. Sonallay..... | 1,943 | 257 | 0 | 2,200 | 8,425 | 3,255 | 3,219 | 1,951 | 6,892 | 1,625 | 1,107 | 778 | 1,402 | 1,960 | 30 | 222 |
| | Augur Wussye ... | 2,213 | 723 | 64 | 2,400 | 10,664 | 3,742 | 4,265 | 2,657 | 1,938 | 741 | 618 | 207 | 372 | 0 | 16 | 0 |
| | T. Cammon..... | 1,464 | 192 | 5 | 1,661 | 5,280 | 972 | 2,249 | 2,059 | 3,679 | 1,140 | 843 | 593 | 1,103 | 0 | 9 | 0 |
| | T. Autgaon ..... | 1,039 | 204 | 1 | 1,324 | 4,639 | 1,590 | 1,684 | 1,365 | 2,501 | 836 | 551 | 205 | 421 | 488 | 5 | 21 |
| | T. Doogand ..... | 645 | 44 | 0 | 689 | 2,854 | 991 | 998 | 865 | 3,298 | 605 | 762 | 408 | 536 | 987 | 13 | 236 |
| | T. Munickpoora... | 239 | 32 | 0 | 271 | 1,428 | 367 | 456 | 605 | 401 | 14 | 336 | 32 | 19 | 0 | 0 | 0 |
| | K. Bhewndy ..... | 1,015 | 88 | 33 | 1,136 | 5,304 | 2,378 | 2,094 | 852 | 1,398 | 651 | 15 | 317 | 415 | 0 | 29 | 215 |
| | | 8,558 | 1,020 | 103 | 9,681 | 38,594 | 13,295 | 14,965 | 10,334 | 20,107 | 5,612 | 4,232 | 2,560 | 4,268 | 3,435 | 102 | 694 |
| Moorlaur | P. Gorut ..... | 1,828 | 230 | 210 | 2,268 | 9,794 | 3,079 | 3,551 | 3,164 | 10,391 | 2,689 | 1,219 | 747 | 2,404 | 3,332 | 166 | 1,044 |
| | T. Chone ..... | 1,478 | 129 | 0 | 1,607 | 5,868 | 2,125 | 2,245 | 1,498 | 6,237 | 1,513 | 717 | 676 | 1,437 | 1,894 | 42 | 576 |
| | Umbernath..... | 694 | 227 | 11 | 932 | 3,709 | 1,400 | 1,407 | 902 | 4,156 | 1,007 | 571 | 393 | 1,123 | 1,062 | 6 | 0 |
| | T. Moorbaur ..... | 936 | 94 | 34 | 1,064 | 5,124 | 1,564 | 1,748 | 1,812 | 5,447 | 1,370 | 342 | 345 | 1,416 | 1,974 | 39 | 262 |
| | T. Bharay ..... | 959 | 92 | 37 | 1,088 | 4,760 | 1,586 | 1,716 | 1,458 | 5,455 | 1,090 | 642 | 619 | 1,107 | 1,997 | 20 | 441 |
| | T. Khadool..... | 831 | 109 | 0 | 940 | 4,383 | 1,493 | 1,434 | 1,456 | 4,614 | 1,519 | 341 | 273 | 1,707 | 774 | 26 | 178 |
| | K. Cullian ..... | 1,289 | 151 | 0 | 1,440 | 5,342 | 2,401 | 1,718 | 1,223 | 934 | 169 | 73 | 283 | 267 | 142 | 32 | 149 |
| | | 8,015 | 1,032 | 294 | 9,339 | 38,980 | 13,648 | 13,819 | 11,513 | 37,234 | 9,357 | 3,905 | 3,336 | 9,461 | 4,175 | 331 | 2,650 |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sunjan | P. Sunjan ..... | 3,436 | 559 | 0 | 3,995 | 15,987 | 5,431 | 5,596 | 4,960 | 13,867 | 4,773 | 540 | 650 | 4,326 | 3,578 | 17 | 1,265 |
| | Havaly Turrapoor | 1,890 | 0 | 0 | 1,890 | 9,269 | 2,792 | 2,874 | 3,603 | 4,200 | 1,107 | 925 | 350 | 1,243 | 575 | 10 | 225 |
| | T. Chinchin ..... | 2,008 | 0 | 0 | 2,008 | 8,127 | 2,950 | 2,979 | 2,198 | 3,575 | 975 | 850 | 345 | 1,205 | 200 | 9 | 85 |
| | P. Nhair..... | 1,421 | 147 | 0 | 1,568 | 6,662 | 2,192 | 2,213 | 2,257 | 5,884 | 1,688 | 2,110 | 346 | 204 | 1,536 | 9 | 754 |
| | P. Dannoo ..... | 789 | 0 | 0 | 789 | 4,171 | 1,376 | 1,470 | 1,325 | 935 | 175 | 50 | 55 | 405 | 250 | 0 | 25 |
| | P. Baurey ..... | 528 | 53 | 0 | 581 | 2,127 | 883 | 802 | 442 | 1,933 | 339 | 81 | 75 | 843 | 595 | 0 | 87 |
| | P. Aussain ..... | 707 | 0 | 0 | 707 | 2,777 | 1,693 | 1,076 | 648 | 1,875 | 405 | 185 | 180 | 1,053 | 52 | 0 | 25 |
| | P. Woodway ..... | 261 | 45 | 0 | 306 | 993 | 419 | 380 | 194 | 986 | 208 | 53 | 52 | 390 | 283 | 0 | 61 |
| | Dhurumpoor ..... | 135 | 22 | 0 | 157 | 649 | 202 | 217 | 230 | 914 | 220 | 86 | 47 | 255 | 306 | 0 | 91 |
| | Gumburgheer..... | 897 | 714 | 0 | 1,011 | 3,910 | 1,365 | 1,370 | 1,175 | 3,177 | 841 | 176 | 116 | 1,117 | 927 | 0 | 216 |
| | Banlapoor ..... | 59 | 0 | 0 | 59 | 238 | 88 | 84 | 66 | 166 | 50 | 11 | 8 | 69 | 28 | 0 | 6 |
| | | 12,131 | 940 | 0 | 13,071 | 54,910 | 18,791 | 19,021 | 17,698 | 37,512 | 10,781 | 5,067 | 2,224 | 11,110 | 8,330 | 45 | 2,850 |
| Nusra-poor | P. Nusrapoor..... | 2,567 | 235 | 0 | 2,802 | 10,729 | 3,788 | 3,974 | 2,967 | 9,597 | 2,475 | 1,214 | 781 | 2,508 | 2,619 | 49 | 466 |
| | T. Warrady ..... | 1,585 | 122 | 0 | 1,707 | 7,133 | 2,311 | 2,581 | 2.241 | 7,024 | 1,712 | 795 | 668 | 1,776 | 2,073 | 35 | 455 |
| | T. Borratty ..... | 978 | 143 | 0 | 1,121 | 4,205 | 1,561 | 1,761 | 883 | 3,722 | 856 | 592 | 359 | 872 | 1,043 | 20 | 56 |
| | T. Wunkhull..... | 964 | 156 | 0 | 1,120 | 4,434 | 1,440 | 1,628 | 1,366 | 5,337 | 817 | 512 | 420 | 1,032 | 2,486 | 16 | 477 |
| | T. Toongarton ... | 455 | 59 | 0 | 514 | 2,105 | 744 | 808 | 553 | 2,592 | 441 | 306 | 214 | 562 | 1,069 | 0 | 281 |
| | T. Wassray ..... | 611 | 66 | 0 | 677 | 2,208 | 953 | 542 | 713 | 2,213 | 580 | 336 | 197 | 520 | 580 | 10 | 195 |
| | Barapada ..... | 220 | 61 | 0 | 281 | 1,086 | 348 | 337 | 401 | 1,207 | 198 | 143 | 121 | 190 | 555 | 0 | 105 |
| | | 7,380 | 842 | 0 | 8,222 | 31,900 | 11,145 | 11,631 | 9,124 | 31,692 | 7,079 | 3,898 | 2,830 | 7,460 | 10,425 | 130 | 2,035 |

*Census, continued.*

| Talookas. | Mehals. | Houses. | Cattle Halts. | Bungaloes. | Total houses. | Inhabitants. | Men. | Women. | Children. | Cattle. | Bullocks. | He-Buffaloes. | She-Buffaloes. | Cows. | Calves. | Horses. | Goats & Sheep. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sakoorley | Korkurra ..... | 1,503 | 121 | 145 | 1,769 | 6,179 | 2,597 | 2,593 | 989 | 7,305 | 2,188 | 726 | 505 | 1,915 | 1,971 | 49 | 422 |
| | Wassoondri ..... | 569 | 27 | 3 | 599 | 2,422 | 887 | 885 | 650 | 3,097 | 547 | 472 | 394 | 622 | 1,062 | 9 | 230 |
| | T. Rahoor ..... | 809 | 57 | 0 | 866 | 3,597 | 1,201 | 1,315 | 1,081 | 3,516 | 861 | 548 | 488 | 699 | 920 | 10 | 185 |
| | T. Shayray ..... | 732 | 52 | 39 | 823 | 3,665 | 1,176 | 1,347 | 1,142 | 4,021 | 1,224 | 398 | 385 | 1,018 | 996 | 21 | 160 |
| | P. Sukoorly ..... | 1,429 | 84 | 0 | 1,513 | 7,093 | 2,209 | 2,277 | 2,607 | 7,797 | 1,497 | 415 | 422 | 2;296 | 3,167 | 43 | 182 |
| | T. Aughoy ..... | 1,168 | 68 | 59 | 1,295 | 5,545 | 1,999 | 1,790 | 1,756 | 6,135 | 1,245 | 652 | 442 | 1,230 | 2,566 | 45 | 169 |
| | T. Coonday ..... | 399 | 21 | 2 | 422 | 1,720 | 555 | 627 | 538 | 1,789 | 334 | 289 | 277 | 291 | 598 | 6 | 210 |
| | Khambalay ..... | 370 | 19 | 6 | 395 | 1,529 | 519 | 564 | 446 | 1,634 | 277 | 239 | 227 | 310 | 581 | 7 | 255 |
| | Alliany ..... | 305 | 21 | 23 | 349 | 1,453 | 462 | 508 | 483 | 1,593 | 459 | 98 | 82 | 512 | 442 | 8 | 116 |
| | Juddaserossee ... | 434 | 29 | 0 | 463 | 2,311 | 753 | 720 | 838 | 2,352 | 598 | 142 | 136 | 652 | 824 | 7 | 130 |
| | T. Waday ..... | 470 | 15 | 0 | 485 | 1,903 | 623 | 638 | 642 | 1,764 | 331 | 216 | 218 | 328 | 671 | 27 | 0 |
| | Woysackray ..... | 426 | 52 | 0 | 478 | 1,609 | 738 | 767 | 104 | 3,708 | 939 | 194 | 114 | 1,148 | 1,313 | 10 | 51 |
| | Konayputt ..... | 435 | 9 | 0 | 444 | 1,859 | 579 | 656 | 624 | 1,749 | 294 | 256 | 199 | 370 | 630 | 14 | 0 |
| | Khurdi ..... | 449 | 9 | 8 | 466 | 1,559 | 443 | 618 | 498 | 1,517 | 372 | 122 | 127 | 452 | 442 | 9 | 67 |
| | | 9,498 | 584 | 285 | 10,367 | 42,444 | 14,741 | 15,305 | 12,398 | 47,677 | 11,166 | 4,767 | 4,016 | 11,845 | 16,183 | 305 | 2,177 |
| Kolwan | P. Wassaylay ..... | 760 | 0 | 0 | 760 | 2,625 | 1,040 | 1,025 | 560 | 2,716 | 705 | 90 | 114 | 998 | 809 | 0 | 51 |
| | Gargaon ..... | 310 | 16 | 0 | 326 | 1,321 | 453 | 429 | 439 | 1,178 | 334 | 122 | 115 | 334 | 273 | 2 | 21 |
| | Tullasri ..... | 266 | 24 | 0 | 290 | 1,393 | 451 | 473 | 469 | 672 | 214 | 0 | 1 | 280 | 177 | 0 | 22 |
| | Khodala ..... | 226 | 23 | 0 | 249 | 1,144 | 356 | 338 | 450 | 1,642 | 298 | 65 | 66 | 450 | 763 | 3 | 50 |
| | | 1,562 | 63 | 0 | 1,625 | 6,483 | 2,300 | 2,265 | 1,918 | 6,208 | 1,551 | 277 | 296 | 2,062 | 2,022 | 5 | 144 |

## *ABSTRACT.*

| Talookas. | Houses. | Cattle Halts. | Bungaloes. | Total houses. | Inhabitants. | Men. | Women. | Children. | Cattle. | Bullocks. | He-Buffaloes. | She-Buffaloes. | Cows. | Calves. | Horses. | Goats and Sheep. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Panwall ... | 10,486 | 3,048 | 0 | 13,534 | 50,848 | 16,116 | 18,653 | 16,079 | 38,385 | 8,507 | 6,496 | 4,060 | 7,469 | 11,853 | 172 | 2,488 |
| Mahim ... | 10,532 | 1,167 | 35 | 11,734 | 57,170 | 16,370 | 19,006 | 21,794 | 33,453 | 9,215 | 4,574 | 3,773 | 7,103 | 8,788 | 119 | 665 |
| Bassein ... | 8,558 | 1,020 | 103 | 9,681 | 38,594 | 13,295 | 14,965 | 10,334 | 20,107 | 5,612 | 4,232 | 2,560 | 4,268 | 3,435 | 102 | 694 |
| Moorbaur | 8,015 | 1,032 | 294 | 9,339 | 38,980 | 13,648 | 13,819 | 11,513 | 37,234 | 9,357 | 3,905 | 3,336 | 9,461 | 11,175 | 331 | 2,650 |
| Sunjan..... | 12,131 | 940 | 0 | 13,079 | 54,910 | 18,791 | 19,021 | 17,698 | 37,512 | 10,781 | 5,067 | 2,224 | 11,110 | 8,330 | 45 | 2,850 |
| Musrapoor | 7,380 | 842 | 0 | 8,222 | 31,900 | 11,145 | 11,631 | 9,124 | 31,692 | 7,079 | 3,898 | 2,830 | 7,460 | 10,425 | 130 | 2,035 |
| Sakoorley | 9,498 | 584 | 285 | 10,367 | 42,444 | 14,741 | 15,305 | 12,398 | 47,977 | 11,166 | 4,767 | 4,016 | 11,845 | 16,183 | 305 | 2,177 |
| Kolwan ... | 1,562 | 63 | 0 | 1,625 | 6,483 | 2,300 | 2,265 | 1,918 | 6,208 | 1,551 | 277 | 296 | 2,062 | 2,022 | 5 | 144 |
| Gr. Total, | 68,162 | 8,696 | 717 | 77,573 | 3,21,329 | 1,06,406 | 1,14,665 | 1,00,258 | 2,52,568 | 63,268 | 33,216 | 23,095 | 60,778 | 72,211 | 1,209 | 13,703 |

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